



ANNUAL OPERATING & CAPITAL BUDGET

Fiscal Year 2004

PROJECTED BUDGET

Fiscal Years 2005 and 2006

Prepared by Authority of City Council
City of Alpharetta, Georgia

Arthur Letchas, Mayor
Robert J. Regus, City Administrator
Aaron J. Bovos, CGFM, Director of Finance



LIST OF PRINCIPAL OFFICERS



Arthur G. Letchas, Mayor



D.C. Aiken –
Councilmember



Brandon Beach –
Councilmember



Doug DeRito -
Councilmember



Debbie Gibson -
Councilmember



Jim Matoney -
Councilmember



Jim Paine -
Councilmember



City Manager, Department Directors, and Municipal Judge



Robert J. Regus
City Administrator

Professional Staff

William Bates
Aaron J. Bovos
Shannon Forester
Gary George
John Moskaluk
Robert Mullis
Mike Perry
Sue Rainwater
Janet Rodgers
Elizabeth Sahlin
Kelly Tate
Diana Wheeler

Fire Chief
Director of Finance
Director of Human Resources
Police Chief
Director of Engineering and Public Works
Director of Technology Services
Director of Recreation and Parks
City Clerk
Director Special Events
Court Clerk
Director Public Information
Director of Community Development

Additional Elected Officials

Scott Childress

Municipal Court Judge

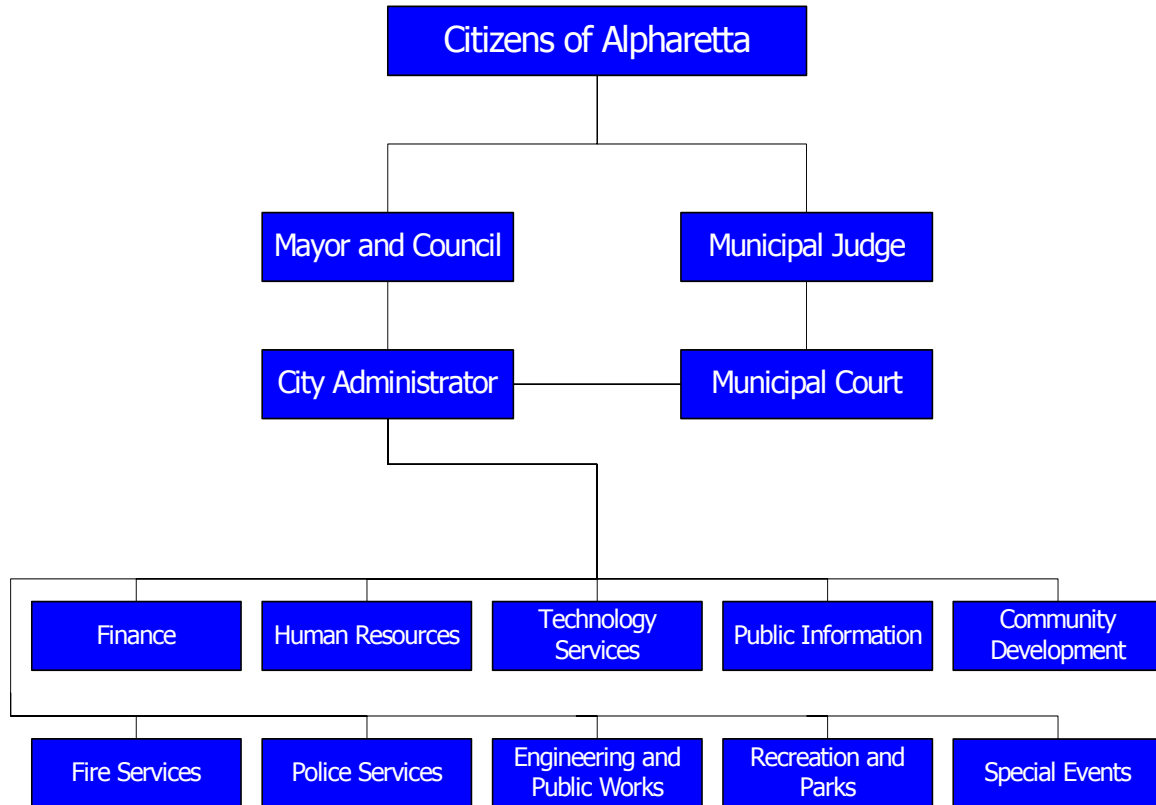




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June 16, 2003

To the Honorable Mayor and Council Members
and the Citizens of Alpharetta:

We are pleased to present the Annual Operating and Capital Budget for fiscal year 2004 of the City of Alpharetta, Georgia (City). Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position of the City.

The Annual Operating Budget is presented in four sections: General Information, Financial Summaries, Budget Detail, and the Appendix. The document is organized with sectional tabs so that each area may be easily identified and reviewed. Included within the Appendix section of the Annual Budget is the Alpharetta Convention and Visitors Bureau's fiscal year 2004 Budget, which City Council must adopt prior to any appropriation or transfer of related hotel/motel tax revenues.

ABOUT ALPHARETTA

Located approximately 25 miles north of the City of Atlanta, Alpharetta was incorporated in 1853. Originally chartered as the county seat of Milton County, it was named from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County, and Alpharetta remains one of ten local governments within Fulton County.

The City currently occupies a land area of 23 square miles and serves a population of 36,385. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

Policy-making and legislative authority are vested with the governing council and mayor. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's administrator and city clerk. The government's administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis.

The City provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation and water services are provided through relationships with other governments and private carriers. The City created a legally separate entity, the Development Authority of Alpharetta, to assist with,

among other things, capital funding. Financial information for the authority has not been included within this document, due to the City Council not having appropriation authority for that organization.

The City is comprised of a property digest valuation encompassing 65% commercial and 35% residential development. Commercial development is nearly wholly in professional office parks. Major businesses with headquarters or divisions located within the government's boundaries include computer software, telecommunications, financial, and professional service companies. Currently, a major, nationally known manufacturer is considering the relocation of their corporate offices to Alpharetta, potentially employing up to 800 people. The average resident occupies a home valued at \$252,000. is 33 years old, and has a household family income of \$92,718.

BUDGET OBJECTIVE

The objective of the City's budget is to provide a management tool in which our local government can unite in its efforts to provide quality services, while operating under the resources that are available. As this document indicates, the City of Alpharetta continues the commitment to foster an environment that capitalizes upon the tremendous services provided through the utilization of all revenue sources. Through this commitment, the City remains a highly desired area to live, work, recreate, and retire.

BUDGET PROCESS AND OVERVIEW

In conjunction with Georgia law on local government budgets and the City of Alpharetta Code, staff, Council, and citizen input has been solicited in the preparation of this document, and included where applicable and feasible. Beginning on March 31, 2003, the Budget Team (consisting of the Mayor, City Council finance liaison, City Administrator, and Director of Finance) held meetings to present and discuss the current status on the budgetary process. Discussions at City Council Workshops were publicly advertised and citizens were invited to attend. The legally required Public Hearings on the budget will be held on May 19, 2003, with the First Reading of the Ordinance on June 2, 2003. The Second Ordinance Reading and final adoption occurred on June 16, 2003. Staff, Council, and citizen directed issues are discussed below.

Each department submitted a status quo budget; consistent with operations and service delivery strategies for the current fiscal year. In order to segregate new programs, enhancements to operations, or requested improvements to delivery strategies, an initiative form may have been completed and submitted. These forms detailed the enhancement, as well as the anticipated cost and revenues to any funding request new to fiscal year 2004. During the process of presentations, elected officials and staff concentrated on discussing the initiatives in order to gain a better understanding of what the initiative would accomplish, while the Budget Team reviewed in detail operating budgets in order to gain a better perspective of where operating funds have been expended in the current budget year, as well as trends for future years. In addition, Council and citizen directed inputs were recorded in order to provide staff directed follow-up, reporting and analysis. Managed growth continues to drive the allocation of budget appropriations in a manner which best suits the City on an entity-wide perspective.

BUDGET ISSUES AND PRIORITIES

The fiscal year 2004 budget included some external and internal factors that create dynamics during the process. Significant items are discussed below, with references to further financial impact included throughout this document.

Taxation Rates (Ad Valorem Tax)

Unusual to governments for this economic time, the City of Alpharetta City Council was able to provide property tax relief for the fifth consecutive year. Relief for the current year was affected by two primary factors, the first being a millage rate reduction of .23 mills, and the second an increase in the homestead exemption from \$10,000 to \$20,000. In total, this equates to \$1,116,613 in savings to property owners (\$571,097 from the homestead program and \$545,516 in the millage rate reduction). The fiscal year 2004 millage rate is recommended to be set at 7.00 mills, down .23 mills from last year's 7.23 rate.

Local Option Sales Tax

The Local Option Sales Tax (LOST) distribution agreement that provides funding for the ten municipalities residing in Fulton County was successfully renegotiated prior to its expiration on December 31, 2003. The new distribution agreements provides for an increase in the percentage of sales tax paid in Fulton County to be remitted to the City, resulting in approximately \$3,609,405 in new revenue.

Fine/Forfeiture Revenue

As a result of an initiative to maintain safety on Alpharetta streets, the Police Department has been issuing a substantially higher number of citations than in the past. This proactive approach to control speed and traffic violations has resulted in increased revenue to the City. Although not the goal, budgetary anticipations reflect growth from this financing source at 31.8% next year, to a total of \$1,450,500.

Health Insurance

The Human Resource Department, in conjunction with the City's health insurance broker, Bryant & Wharton, successfully re-bid the employees health insurance plan. The new health insurance plan will migrate the City from a partially self-insured status to fully insured, reducing our exposure to potentially increasing claims. Further, three categories were reviewed in order to assist the City in managing the increasing expense of providing this benefit as follows: employee co-pays, prescription drug costs, and family coverage amounts.

Employee contributions for health insurance coverage are also increasing as a result of the City's attempt to become aligned with market trends. Currently employees who have dependent coverage pay \$39.41 per pay period (26 pay periods) per year, for a total of \$1,024.66 annually. Market trends indicate an 80/20 split between employer/employee costs is the average throughout the United States. Under the current system, the City is contributing 93% of the costs to provide this benefit.

The new structure of dependent/spouse coverage will remain free for employee-only coverage, but increase to \$45 for employee plus one dependent, and \$50 for employee plus two or more dependents, representing a 14% and 27% increase respectively. Employee contributions to health insurance have not changed within the last 12 years.

Cost of Living Adjustment (COLA) / Merit Increase

The City budgeted for a 4.5% combined COLA/merit increase per approved position for fiscal year 2004. Slightly down from the previous years 6%, the national average of 3% to 3.5% drove the economic engine to facilitate a change in the city's previous application of salary increases. The Human Resource Department is currently reviewing the process in which these funds will be distributed in order to provide a pay incentive that does not cap the employee's increase, but rather provide department's with the ability to reward those employees who are deserving of significant increases, while still maintaining budgetary appropriations.

Benefits

The benefits package for employees equates to an average by department of 32.87%. Ranging from 35.86% of salary being paid towards benefits to 24.46% by department, this figure is comprised of the following components in comparison to total dollars budgeted:

- Health Insurance – 25%
- Pension - 8%
- Merit/Cola – 4.5%
- 457/Deferred Compensation Plan – 3%

New Employees

New employees were held to a minimum as the City continues to define efficiency structures where departments can operate via improved measures. The Human Resources Department has completed an evaluation and re-organization of the Recreation and Parks Department. Additionally, the Department of Finance completed a re-structuring in order to re-allocate existing resources in more effective functions.

Departments citywide requested a total of 37 full-time and 1 part-time position. Of those requests, 5 full-

time are recommended for approval. In addition, 2 current part-time positions will migrate to full time positions as detailed below:

Fire Department – (3) Firefighters

Police Department – (1) Crime/Traffic Analyst and (1) Certified Officer

Finance – Part-time Financial Services Representative to full-time position.

Technology Services – Part-time Systems Analyst to full-time Systems Analyst.

The total first year cost for the new employees, including salary, benefits, training and associated equipment is anticipated to be **\$327,534.**

During a City Council retreat prior to the budget process, a request was made to the Mayor and Council members. Specifically, each elected official was asked to provide a list of issues needing to be addressed during the budget/funding process, which provided priorities of the City. A listing of the top priorities which were identified are listed below. Additionally, all of these issues have been encompassed into the financial plan for fiscal year 2004.

Tax relief (completed via an increase in homestead exemption from \$10,000 to \$20,000 and a reduced millage rate)

Arts and Entertainment Plan (included within the Capital Project Budget – Community Development Department)

IS Modernization – Short and Long-term Plans (Strategic Plan funds included within the Capital Project Budget – Technology Services Department)

Transportation Improvements (included within the Capital Project Fund – Engineering/Public Works Department)

Downtown Developments (included within the Capital Project Fund – Community Development Department)

Storm Water Drainage Improvements (included within the Capital Project Fund – Engineering/Public Works Department)

Acquisition of additional park land and green space (not included in FY 2004 budget, however, Council deferred on selling a 6.58 parcel of land for future consideration of green space)

Continued development of park system (included within the Capital Project Fund – Recreation and Parks Department)

Improve communications to citizens, businesses and stakeholders (included in General Fund Budget, through the approval of programs and services being completed by the newly created Public Information Office)

Crime Prevention Program (included in the General Fund Budget through the appropriation of 2 new personnel in the Police Department)

In addition to the above issues, the Mayor and Council addressed the desire to maintain longevity and long-term financial wellness. This topic was raised primarily from the goal to manage fiscal resources in order to forego any future layoffs or cutbacks in departmental personnel. As a result, the City Administrator's office will be facilitating a study during the fiscal year which identifies all of the functions of each department and how those functions fit into the service strategies Council has identified for our citizens. New positions for our current and future years will be held to minimums, and only approved based upon a review of the total department.

Issues facing the city in the fiscal year 2004 budget differ slightly from those identified in fiscal year 2003, primarily due to the possible termination of a primary revenue source, sales tax. During the past year, Alpharetta has been successful in its ability to join with the other municipalities in Fulton County to successfully re-negotiate the distribution for sales tax. Additionally, through the initiation of Council retreats, the elected officials have been successful in identifying priorities which have been incorporated into the financial plan.

DEPARTMENTAL BUDGET FUNDING HIGHLIGHTS

In conjunction with budgetary issues and priorities as set above, the following summarizes priorities and funding approvals that may otherwise go unmentioned. Significant to the operating environment for fiscal year 2004, the following are presented by department:

City Administrator

- Document Imaging Hardware

Technology Systems

- Upgraded Internet Services
- Strategic Plan (Capital Project Fund)
- Equipment Replacement
- Systems Analyst to full-time position

Community Development Department

- Economic Development Plan (Capital Project Fund)
- Replacement Vehicles (4) (Capital Project Fund)
- Performing Arts Center Contribution (Capital Project Fund)
- Transportation Management Association (Capital Project Fund)
- Public Benches (Capital Project Fund)
- Downtown environment management (through re-allocated Engineering & Public Works Staff)

Human Resources

- Employee Tuition Reimbursement Program
- Referral Bonus Program
- Employee of the Quarter program
- Employee Recognition Programs
- Employee Service Awards
- Annual Gift Certificate award
- Employee Appreciation Days
- Health Fair

Finance Department

- Implementation of GASB Statement 34 – Infrastructure Assets
- Publication and printing of annual Citizen's Report, Budget and Comprehensive Annual Financial Report
- Mandatory Direct Deposit Program
- Part-time Financial Services Representative to full time position

Fire and Emergency Services

- FLSA Overtime
- Upgraded Station Uniforms (fire retardant)
- Air Packs (Capital Project Fund)
- Vehicle Replacement (Capital Project Fund)
- Replacement Truck Fund (Capital Project Fund)
- Tornado Warning Sirens (Capital Project Fund)
- 3 Certified Firefighters positions

Police Department

- Replacement Vehicles (15) (Capital Project Fund)
- In-Car Video System (Capital Project Fund)
- BMW Motorcycles (4) (Capital Project Fund)
- Stop Sticks (DEA Fund)
- Ceramic Plates (DEA Fund)
- IACP Network
- Crime Analyst position
- Certified Officer Position

Recreation and Parks

- North Park Artificial Turf Field (Capital Project Fund)
- Wills Park Tag Office Renovations (Capital Project Fund)
- Covered Arena Refurbishing (Capital Project Fund)
- Greenway Maintenance Facility (Capital Project Fund)
- Soccer Field Lights (Capital Project Fund)
- CDBG Grant for Adaptive Sports Complex

Public Works/Engineering

- Skid Loader (Capital Project Fund)
- Roof Replacements (Capital Project Fund)
- Milling and Resurfacing (Capital Project Fund)
- Street/Road Striping (Capital Project Fund)
- Traffic Signal Equipment (Capital Project Fund)
- Traffic Sign Replacement (Capital Project Fund)
- Traffic Signal Interconnect (Capital Project Fund)
- Traffic Calming (Capital Project Fund)

Public Information

- Website Development
- Quarterly newsletter to citizens
- Promotional items
- Coordination of efforts with the media

PLANNING PROCESSES

The City's annual budget process provides a financial plan for the upcoming year. In addition, through the process, future year projections are reviewed to proactively adjust spending trends which creates the ability to actively manage future year appropriations. Planning processes from other functions including Council retreats, department goal setting, and strategic plans are incorporated into the budget process, where applicable.

BUDGET POLICY

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles for all funds, except those capital project funds (Bond III – 1998 G.O. Bond, Capital Project Fund), which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

Financial policies as they relate to the budget process have been included within the "Financial Policies" section of this document. Discussions regarding how this budget was prepared in conjunction with those policies, as well as other operating procedures which are not necessarily disclosed within the financial policies are discussed below.

Fund Balance/Retained Earnings

During the review of funds available for appropriation for the fiscal year 2004 budget, the Budget Team took a conservative approach in relation to the current financial condition of the City (reserve of 2

months, or 16.33% of total appropriation by fund). As budgetary practice in previous years dictated the use of budgeted fund balance for non-operating appropriations only, the fiscal year 2004 budget again reflects this practice. Currently, inter-fund transfers are allowed to the Capital Project fund, as well as a subsidy to the Solid Waste Fund (Enterprise) from the General Fund, of which only the transfer to the Capital Project Fund has been appropriated for FY 2004. Other uses of fund balance by fund are discussed below:

A \$2 million transfer from the General Fund to the Capital Projects Fund is slated to fund new infrastructure and equipment needs. The City ended fiscal year 2002 with \$4.6 million in Undesignated/Unreserved fund balance. Of that, \$3.7 was budgeted for use during fiscal year 2003. The remaining \$1.1 million is anticipated as a result of revenues out performing expenditures for Fiscal Year 2003.

The Impact Fee Fund (Special Revenue Fund) is utilizing \$785,000 of Undesignated and Unreserved funds to cover an inter-fund transfer to the Debt Service Fund. The City has utilized this specific revenue source for three consecutive years to retire debt associated with the three revenue categories for which it is collected, roads/streets, parks, and public safety.

The Drug Enforcement Agency Fund (Special Revenue Fund) is scheduled to use \$15,000 of Undesignated and Unreserved funds to cover non-operating expenses. Regulated by the U.S. Department of Justice, this fund accumulates resources as a result of assets seized during drug enforcement activities by the City.

The Emergency 9-1-1 (Special Revenue Fund) has an appropriation of \$85,230 of Undesignated and Unreserved funds to cover primarily the cost of machinery and equipment replacements for the year. This fund is used to account for resources and expenditures associated with providing a 9-1-1 call center.

A \$1.7 million appropriation of Fund Balance will occur in the Capital Project Fund. These funds represent an accumulation of budget dollars from previously approved projects where remaining dollars were available at the conclusion of the project. Further, appropriated projects were reviewed for priority during the budget process and respective appropriations may have been de-obligated or re-aligned.

Revenue Anticipation

With taxes being the primary source of revenue for the City, the budgetary process again aimed to provide diversification within available funding sources. Although not always successful, the City's objective is to rely on diversified revenue sources equally in order to prevent an unsustainable loss due to an unforeseeable event. Additional revenue sources were identified and will be pursued during fiscal year 2004. Although all sources newly identified will be included in current categories, such as Taxes or Charges for Service, diversification within each category is also beneficial. Future year anticipations are based upon available data at the time the budget is approved, with details found within the Statistical/Overview section of this document.

Machinery/Equipment Replacement

After obligations for operations are met, available resources are used to finance machinery and equipment replacement programs. Such programs are found within the Technology Services and Public Safety Departments (Fire and Police), and include such items as computers, servers, bulletproof vests, and guns. Of particular importance is the Capital Project Fund, where vehicles requiring replacement based upon current status (miles, continued operational costs, etc), are replaced. Policy requires the annual evaluation from the Fleet/Safety Manager of each vehicle/equipment requested to be replaced by the departments. This review creates an irregular replacement schedule; however, a blanket replacement policy would require the appropriation of funds for replacement without regards to future vehicle/equipment capabilities.

REPORTING ENTITY

The City of Alpharetta is a Georgia municipal corporation led by an elected body of officials. As required by generally accepted accounting principles, the financial statements of the reporting entity include those

of the City of Alpharetta and its component units. In the annual publication of audited financial statements (Comprehensive Annual Financial Report), the City reports the Development Authority of Alpharetta as a discretely presented component unit due to its financial dependence upon the City.

This document does not include the Development Authority, as no appropriation capacity exists with the City Council or staff. The City Council does appoint all Authority members, but does not have operating control over the board, or Authority.

CLOSING

I would like to express my appreciation not only to our Mayor, but also our Councilmembers. While this budget is conveyed on behalf of the Budget Team, this document is in large part our staff, citizen, and Council's budget due to the insights provided during preparation. I would also like to take this opportunity to thank our elected officials for your effectiveness as leaders and for your commitment, despite the many demands on your time and interests.

Respectfully Submitted,

Aaron J. Bovos, CGFM
Director of Finance

GENERAL INFORMATION

TAB SHEET

Elected Officials



THE CITY OF ALPHARETTA IS GOVERNED by a Mayor and six Council members. The Mayor is chosen by popular vote. Council members run for a specific post but are elected by a City-wide vote. City of Alpharetta elected officials serve for terms of four (4) years and until their respective successors are elected and qualified. Terms of office begin on January 2nd immediately following the date of election to office. No council member elected and qualified for three (3) consecutive terms shall be eligible for the succeeding term. No mayor elected and qualified for two (2) consecutive terms shall be eligible for the succeeding term.



Elections are held every two years and are conducted by Fulton County.

No person shall be eligible to serve unless that person shall have been a resident of the City for six (6) months prior to the date of the election; shall continue to reside in the city during the member's period of service; and shall be registered and qualified to vote in municipal elections of the city.



REGULARLY SCHEDULED PUBLIC MEETINGS OF THE ALPHARETTA CITY COUNCIL, boards and commissions are listed below. Meetings are held at City Hall and are open to the public. City of Alpharetta residents are encouraged to attend.

City Council:

- First Monday of each month, 7:30 pm, business meeting
- Second Monday of each month, 7:00 pm, workshop; Fire Headquarters Training Room
- Third Monday of each month, 7:30 pm, business meeting
- Fourth Monday of each month, 7:30 pm, public hearing

Planning Commission:

- First Thursday of each month, 7:30 pm

Recreation Commission:

- Second Thursday of each month, 7:30 pm

Design Review Board:

- Third Friday of each month, 8:30 am

Board of Zoning Appeals:

- Third Thursday of each month, 5:30 pm

Mission Statement



TO PROVIDE ALL CITIZENS OF THE CITY OF ALPHARETTA with quality, cost-effective services and leadership delivered by highly competent professionals in a manner consistent with planned growth and future economic development.



It's all in the name ...



FROM THE NORTH GEORGIA MOUNTAINS to the Chattahoochee River along a Cherokee Indian trail, a tiny village named New Prospect Camp Ground was formed. This village, made up of tents, a log school, and arbor became a trading post where Indians and white settlers exchanged their goods. The surrounding countryside provided excellent farming land, especially for cotton. On December 11, 1857, the town was chartered and became the county seat of Milton County. The town was renamed Alpharetta from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County.



**Old Milton County
Courthouse, 1800s**



**Milton County
Bank, 1909**



Special/Community Events Calendar

July 2003

4	Fireworks at Wills Park	678-297-6150
11	Concert at Wills Park, featuring Colin Hay	678-297-6150
18-23	Senior Softball Eastern Nationals	www.seniorsoftball.com
19-20	Alpharetta's Main Street Market	770-475-5758
24	Concert at Wills Park, featuring The Outfield	770-993-3708

August 2003

2	Old Soldier's Day Parade	678-297-6078
2	Old Soldier's Day Road Race	678-297-6150
16-17	Alpharetta's Main Street Market	770-475-5758
21	Concert at Wills Park, featuring Carolyn Dawn	678-297-6078
23	Puttin' On The Ritz, Dancing Under The Stars	770-667-9337

September 2003

4	Concert at Wills Park, featuring Starship	770-649-7810
13	Alpharetta Heritage Festival at Milton High School	678-297-2811
19-20	Alpharetta Main Street Market	770-649-7810
27	7 th Annual Mayor's Challenge	678-297-6150
27	Alpharetta Fun Fest	678-297-6078
30-Oct. 5	American Express Championship	404-378-8687

October 2003

4	Old Times at Crabapple Antiques Festival	770-343-9454
18	Fallfest 2003 hosted by the Alpharetta First United Methodist Church	770-475-5576
18-19	Alpharetta's Main Street Market	770-475-5758
25-26	Atlanta 2-Day Walk for Breast Cancer	404-531-4111

November 2003

15-16	Alpharetta's Main Street Market	770-475-5758
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December 2003

6	Annual Tree Lighting in Alpharetta	678-297-6078
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For additional information on Special Events, or a current listing of activities, please visit the City's web site at www.alpharetta.ga.us or call 678-297-6000.

How to use this document



The annual budget document is organized into four primary sections as follows:



GENERAL INFORMATION: Included within this section is a presentation of current elected officials and staff, an organizational chart, the table of contents, a budget message from the Director of Finance, a statistical/overview section detailing charts and graphs with significant trends, and a section providing general information about the City. Finally, the Financial Policies that govern fiscal operations are also detailed. This section provides a strong background to the process, methods, and means in which the City of Alpharetta completes the annual budget process.

FINANCIAL SUMMARIES: Financial Summaries are presented at the beginning of this section, and provide a one-page Statement of Revenues and Expenditures by fund, with historical data along with a two year projection of future budgets.

BUDGET DETAIL: After the financial summaries, each fund is broken down into detailed statements or components that when taken in total make up the total fund appropriation. Each fund is detailed by a tab, with individual department sections providing historical detail, as well as divisional operational appropriations. A tab sheet segregates each department broken down within the fund section.

APPENDIX: Georgia law on local government budgets is provided for as a reference for the public as well as internal users of the document. In addition, the Alpharetta Convention and Visitors Bureau's (ACVB) Annual Budget is detailed in this section. Required by Ordinance, the ACVB budget must be adopted and incorporated with the City's annual operating budget. The legal margin of debt limit is also calculated and enclosed within this section.

This document is intended to provide a comprehensive review of the City's financial position with respect to goals and objectives of the budget year. In addition, as a communication tool, significant impacts to the budget process and figures contained herein are detailed to fully disclose information which is necessary in order for staff to provide a true and accurate financial picture.

The Budget Process



VIEWED AS AN ANNUAL FINANCIAL PLAN FOR THE CITY, the purpose of this document is to detail the appropriations as necessary with respect to the municipal services provided, and to accurately reflect the sources of revenue used to fund those activities. To that regard, all funds that receive annual appropriations by the City Council have been accounted for through this document.

The City's fiscal year runs from July 1 through June 30, with the official fiscal year taken from the year ending date. As an example, this document is prepared for the year July 1, 2003 through June 30, 2004, thereby being the Fiscal Year 2004 Budget.

Budget preparation, analysis, and reporting is managed and facilitated on an annual basis by the Finance Department. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget. Responsibility for the authorization and approval of funding rests with the Budget Team, comprised of the Mayor, City Administrator, City Council Member with finance oversight, and Director of Finance.

Internally, the budget process is year round for staff within the Finance Department. Specifically, an analysis of current year spending trends is documented and reported monthly. Current year data is then provided to each department as a starting point for the upcoming fiscal year appropriation requests. The City's budget process begins in February with the disbursement of information to each respective department, which includes the analysis discussed above. This process is usually conducted via a series of "kick-off" meetings where the Finance Department provides the necessary documentation, training, and information to each department. Approximately four weeks later, completed funding requests are due back to the Finance Department and assembled into a central repository. Distribution of this information occurs to each elected official as well as members of the Budget Team.

From this point, a series of meetings occur (see calendar on following page). Starting with the initial presentation by each department head to City Council in April, and ending with presentations to the public and final Council adoption via an Ordinance in June.

The budget is documented in two parts: the first being the department's request for funding to maintain services and operations at the same service level as the current year; and the second providing detail on "initiatives" which are increases to the current level of services and operations in order to accomplish a verifiable need and business objective.

Budget Calendar

February 14, 2003	Budget Forms to Departments
March 14, 2003	Completed forms due back to Finance
March 31, 2003	Presentations of Budget to Council by Departments
May 19, 2003	Public Hearing on 2001 Budget
June 2, 2003	First Reading of Ordinance
June 16, 2003	Second Reading of Ordinance

The Budget Team maintains the primary responsibility for ensuring that City Council's objectives are examined for available funding and department's requests to fund initiatives are in alignment with the mission and goals of the City. Further, this Committee performs a detailed review of both revenue and expenditures in order to produce a recommended budget to City Council for review and approval.

After appropriation, departments can re-allocate appropriated budgets within their respective departments with a few exceptions. Salary and benefit expenses are fixed, and savings realized from vacant positions cannot be used to fund operating activities. Further, items budgeted under Machinery and Equipment cannot be used for purposes other than those specified when the budget was adopted. Budget estimates for specific activities which result in savings to the department are re-allocated during the mid-year budget process based upon Council funding priorities. Examples include the estimation of \$40,000 for a maintenance contract, and the bid/contract is awarded at \$37,000. The resulting savings of \$3,000 is recalled into an unappropriated account, used to fund non-foreseeable expenditures or requests during the mid-year budget process.

Capital Budget

Beginning in fiscal year 2004, the City detailed projects within the Capital Project Fund. Included within that document is the detail for both the fleet and capital projects funded for the fiscal year. A financial summary page is included which provides the detail on the appropriation for fiscal year 2004, and how it applies to existing expenditure appropriations.

The Capital Project Fund is used to accumulate resources available, and expenditures approved for items that have an estimated life of five or more years, with an anticipated cost of \$25,000 or more, including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

This fund is allocated money through an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated/unreserved fund balance, and constitute "pay-as-you-go" funding. Additional revenue sources include State Department of Transportation funds for qualified street/highway improvements, grants, and interest earnings. As a matter of practice, the City does not customarily enter into contracts creating improvement districts for citizens whereby a repayment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year, and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items as funding is available. The transfer also allocates funds which are unallocated to specific projects. Routine Council discussions apply unfunded budgetary appropriations to projects with the highest priority for the funding available. A multi-year Capital Project is presented by way of identification of projects requiring more funding than is customarily available.



Important contributions to financial information contained within this document



He figures represented within this document reflect internal practices associated with operations and the preparation of the annual budget. As analysis occurs with respect to forecasting, certain factors are used, which affect the understanding of the figures represented. All such factors are disclosed below.

Organizational Chart: The City's organizational chart reflects the Citizens of Alpharetta, and Elected Officials of the City, as well as operational departments under the direction of the City Administrator. The Municipal Court Judge is shown within this chart for presentation purposes of structure; however, this elected position holds no fiduciary capacity over the appropriation of expenditures, or anticipation of revenues. Officials holding offices during the fiscal year 2004 budget process are reflected within this document.

Statistical/Overview Section: Figures represented within the Statistical/Overview Section are representative of both actual history and anticipated revenue and appropriated expenditures. For comparison purposes, these figures are presented in accordance with the basis of accounting, or basis of budgeting for each fund type as defined by the Governmental Accounting Standards Board and Generally Accepted Accounting Principles.

Financial Policies: The financial policies contained within said section represent only those policies that relate to the budget process, both before and after appropriation. Current financial policies were adopted by the City Council on February 3, 2003. For a complete policy document, please contact the City of Alpharetta Department of Finance, 678/297-6065.

Financial Summaries: Each fund is represented within this section, by providing both prior year history and future year anticipations. The two left columns of each statement provide prior year audited figures that have been reported in the City's Comprehensive Annual Financial Report. The revised budget column details current year appropriations, including the original appropriation for the fiscal year and any mid-year appropriations. The current year projected budget details the revenue anticipated and expenditures appropriated for the fiscal year as described. Finally, two future fiscal years are shown in order to provide a financial outlook and planning tool.

Current and future years revenue is anticipated based upon the prior 3 years of history, complimented by any economic indicators available during the current year process. Examples of such indicators are the financial markets with respect to interest earnings, or property tax digest growth that may continue to increase revenue in future years. All future year tax revenue is projected using the same taxing rate as currently approved through ordinance. Such rates are subject to change based upon the City Council's direction, and state laws.

Property tax revenue makes up a significant portion of the revenue for the City. Both the General and Debt Service funds rely heavily on this source. The personal, real, and public utility assessments are received from Fulton County; however, are uncertified by the Georgia Department of revenue at the time the millage rate and budget are adopted. The uncertified digest figures are used for publication purposes, and carried forward into the budget process. The City anticipates collecting 90-94% of the revenue projected from the uncertified digest in the current year. Delinquent tax collection from subsequent fiscal years are not anticipated, providing for any variances which may occur in the initial year between the uncertified digest, and the final billing. Possible changes to the uncertified digest include appeals, bankruptcies, parcels not in the City limits, and incorrectly classified tax status (i.e. residential which should be not-for-profit).

Expenditures are shown by department, and future year projections include increases in the salary and benefit expense categories. Operating expense accounts (known as maintenance and operating, or M & O) are carried forward for the two projected fiscal years modeling projected increases from the past 3 years of history. Detail relating to the future year projections can be found within the departmental section after each fund.

Departmental/Fund Sections: Current year operating expenses are reflected by line-item account, with the exception of salaries and benefits. These figures are summarized as one line item, and reflect the anticipated costs associated with employee pay, FICA paid by the City on behalf of the employee, pension, 457 contributions made by the City on behalf of the employee, group insurance costs, short-term and long-term disability insurance, life insurance and workers' compensation.

Employee pay is budgeted at the current rate for occupied positions, with a 4.5% merit/cost of living adjustment. Non-occupied, but Council approved positions are budgeted at the minimum pay level for that grade, with no merit increase due to the anticipated hiring time frame.

Employer paid benefits as detailed above includes FICA, pension, 457 contributions, insurance, and workers' compensation. FICA expense is split 50/50 with each

employee, leaving the City's portion at 7.65% of gross pay. Pensions are offered to all employees who have maintained 5 consecutive years of service with the City, through the Georgia Municipal Association Employee Benefit System. Payout of such benefit varies based upon age, total years of service, and annual salary for the last 3 years of employment. Contributions to this benefit are made directly by the City at no cost to the employee based upon an actuary report performed annually. Further an IRS compliant deferred compensation plan is in place. This plan, known as a 457, allows employees to contribute a portion of their pay, with the City matching up to 3% of the employee's contribution. Insurance is provided via several carriers including United, Canada Life, and Covenant Administrators. Benefits extended to each employee include major medical, dental, vision, disability, workers' compensation, and life insurance. Family coverage is offered at \$45.00 per pay period for employee plus one dependent, and \$50.00 per pay period for employee plus more than one dependent.

Overview / Statistical

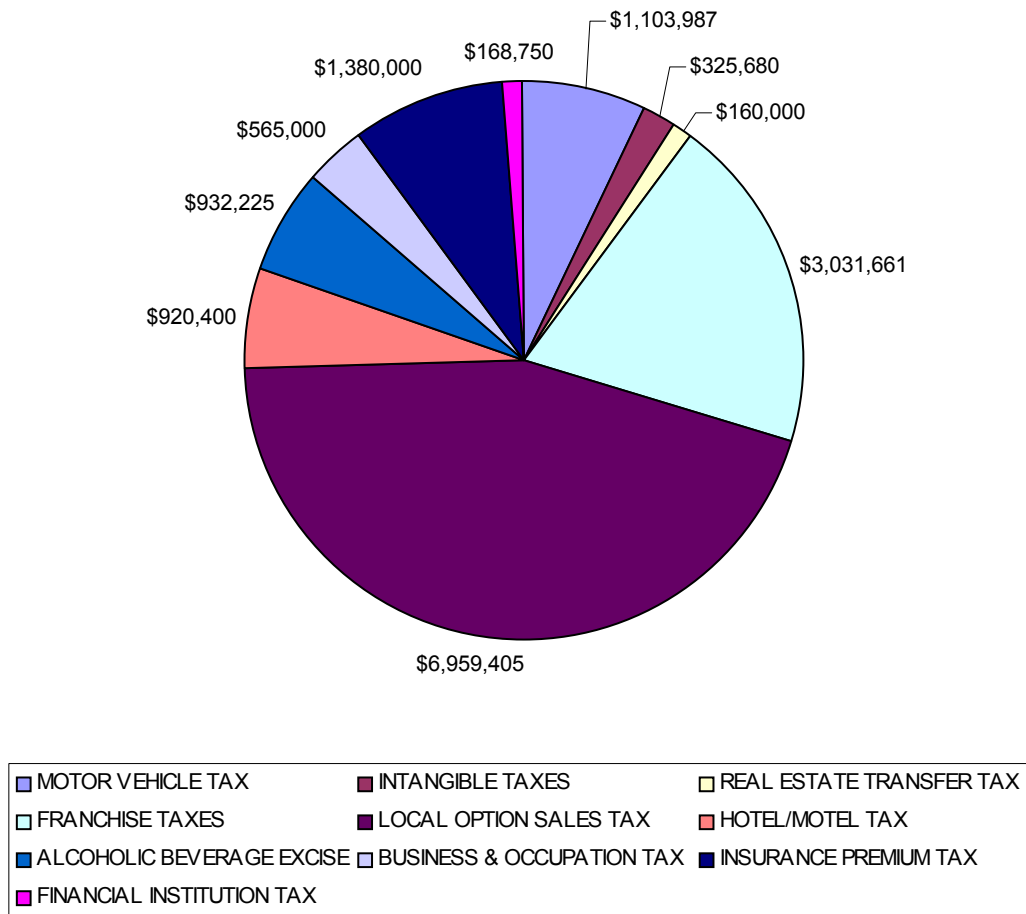
Tab Sheet

Overview / Statistical

The Overview/Statistical section is designed to detail significant trends that have and will continue to impact the operations of the City. Included within this section are discussions of major revenue sources and major expenditure allocations; personnel history; analysis of fund balance/retained earnings; and significant financial trends. Departmental specific information (statistics/activities) is also included within the respective department's section. Information contained within this section should provide the reader with an increased level of understanding of the budget document as a management tool, and the direct relation of revenue to expenditures, thereby translating to service levels.

Major Revenue Sources

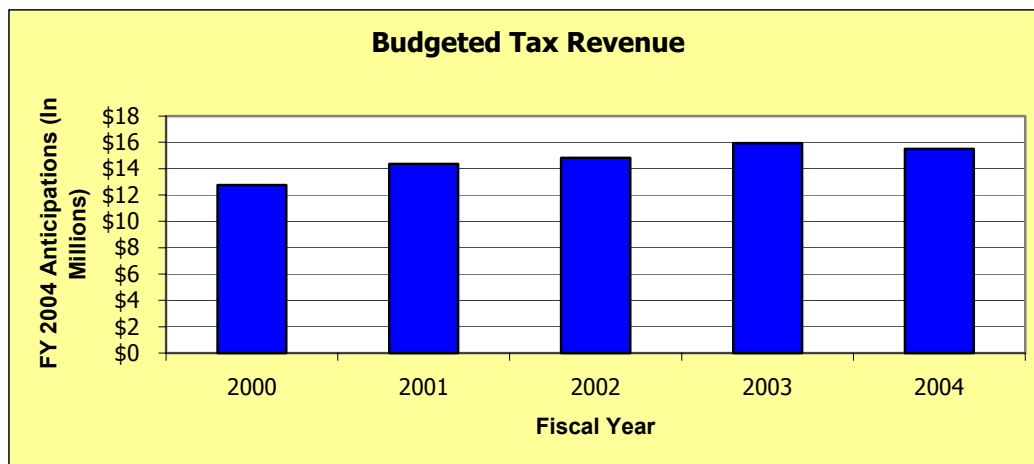
The largest source of revenue for the City is Other Taxes, which includes Local Option Sales Tax, General Property Taxes, General Sales/Use Taxes, Selective Sales/Use Taxes, and Business Taxes. These sources account for \$15,547,108 or approximately 49.6% of the anticipated revenue within the General Fund for fiscal year 2004, and 38.6% of the total revenue citywide. Detailed on the following graph are the amounts by revenue account that comprise the total anticipated amount city-wide.



Overview / Statistical

Revenue is receipted into each of the funds used to account for financial transactions. The City currently has ten funds, of which all are appropriated annually. The name of each funds is representative of it's purpose and definitions can be found as each fund is introduced further in the body of this document.

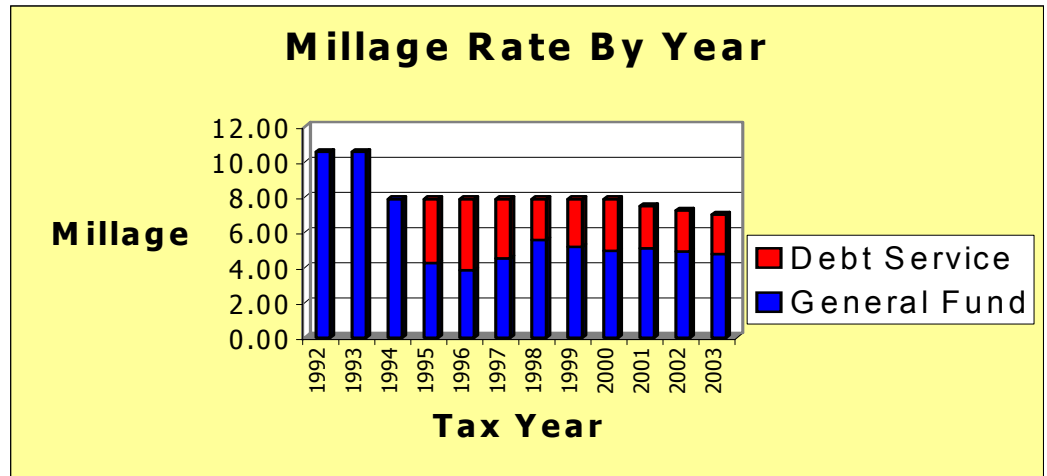
Property Tax receipts total 32.4% of the total operating revenue in the General Fund (see page 48), and 98.9% of the anticipated revenue in the Debt Service Fund. This source generates the second largest amount of revenue citywide, with \$15,498,637, or 33.6% anticipated for fiscal year 2003. Included within this category is real and personal property tax, as well as public utility taxes. A chart below depicts trends in this category over the last several fiscal years.



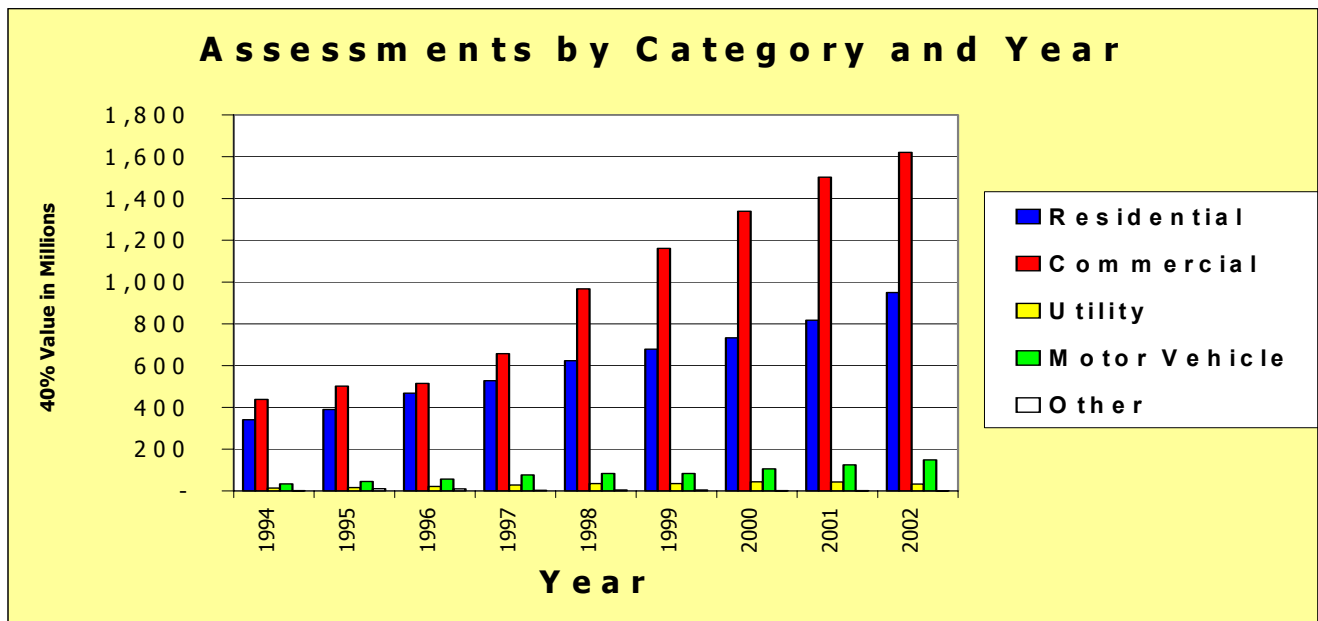
Assessments are completed by Fulton County on an annual basis, and provided to the City after the tax digest is approved by the Georgia Department of Revenue, usually in July. In conjunction with the annual budget process, the City Council adopts a millage rate to be applied to the assessments in order to determine the billed amount.

Overview / Statistical

The City Council has lowered the millage rate for the fifth consecutive year, adopting a 7.0 millage for fiscal year 2004 (tax year 2003). A ten-year history of the millage rate is detailed to the right, showing a 3.56 mill drop since 1992 when the City levied a 10.56 millage rate.



Taxable assessments provide the base in which the millage rate is applied, and therefore have a significant impact on the revenue derived from this source. The graph below depicts the certified assessed values of residential, commercial, utility, motor vehicle, and other (miscellaneous) categories from tax year 1994 to 2002. A remarkable increase of nearly 200% is attributable to growth, annexation, and reassessments. Tax year 2003 (fiscal year 2004) assessments have not been certified by the State of Georgia Department of Revenue, Property Tax Division, and are therefore not published.

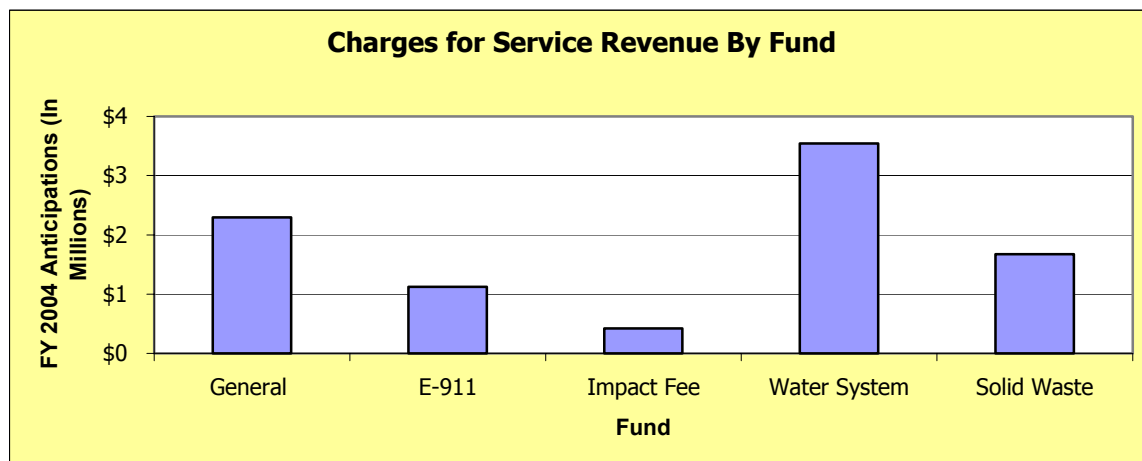


Overview / Statistical

Sales Tax is collected at a 7% rate in Fulton County. Alpharetta and the nine other municipalities residing within Fulton County receive a regular distribution of this tax, known as Local Option Sales Tax (LOST). The tax rate is levied and certified in ten-year increments, with the current distribution agreement expiring on December 31, 2012. Distribution is based upon each jurisdiction's population, with the 2000 Census as the basis for the current distribution agreement. The City's revenue has dramatically increased due to population growth, and the renegotiation of this tax concurrent with state law. The following chart depicts the governments receiving this distribution in Fulton County.

Government	% of Total	Estimated Revenue	Population
Fulton County	34.9756	\$ 73,448,760	-
Alpharetta	3.8667	\$ 8,120,070	34,854
Atlanta	42.9001	\$ 90,090,210	386,699
College Park	2.0868	\$ 4,382,280	18,810
East Point	4.3926	\$ 9,224,460	39,595
Fairburn	0.6062	\$ 1,273,020	5,464
Hapeville	0.6856	\$ 1,439,760	6,180
Mountain Park	0.0550	\$ 115,500	496
Palmetto	0.3409	\$ 715,890	3,073
Roswell	8.8013	\$ 18,482,730	79,334
Union City	1.2892	\$ 2,707,320	11,621

The final significant category comprising 19.6% of total revenue is Charges for Service. Other than interest earnings, this revenue source appears in more funds than any other category and makes up fees related to exchange transactions. Exchange transactions are those accounted for when goods or services are delivered in exchange for a fee, such as enrollment in a recreation program, or payment for garbage service. In addition, this category is the major source of revenue for the Water System and Solid Waste Funds, comprising 99.38% and 99.08% of total revenue, respectively. The following graph details this revenue as it is associated with each fund.



City of Alpharetta

Overview / Statistical

The following chart depicts the revenue by category for the past four fiscal years, with the anticipated amounts approved for fiscal years 2003 and 2004 displayed for comparative purposes. Actual columns reflect audited numbers that have been published in the City's Comprehensive Annual Financial Report.

Revenues:	Actual 2000	Actual 2001	Actual 2002	Budget 2003	Budget 2004
Property Taxes	\$ 16,538,295	\$ 16,657,914	\$ 17,594,368	\$ 15,923,742	\$ 15,498,637
Other Taxes	\$ 10,176,359	\$ 13,229,960	\$ 12,724,882	\$ 13,754,114	\$ 17,848,108
Licenses and Permits	\$ 2,587,950	\$ 2,198,676	\$ 1,433,757	\$ 1,428,900	\$ 849,250
Intergovernmental	\$ 418,308	\$ 958,311	\$ 1,177,823	\$ 4,445,063	\$ 613,000
Charges for Service	\$ 7,753,306	\$ 8,946,986	\$ 8,910,511	\$ 9,302,654	\$ 9,056,892
Fines and Forfeitures	\$ 462,580	\$ 468,886	\$ 936,527	\$ 755,000	\$ 1,460,600
Impact Fees	\$ 2,861,705	\$ 1,258,504	\$ 722,324	\$ -	\$ -
Interest	\$ 2,314,518	\$ 2,409,940	\$ 949,477	\$ 645,247	\$ 651,084
Other	\$ 500,863	\$ 427,064	\$ 169,299	\$ 842,650	\$ 172,680
Total Revenues	\$ 43,613,884	\$ 46,556,241	\$ 44,618,968	\$ 47,097,370	\$ 46,150,251

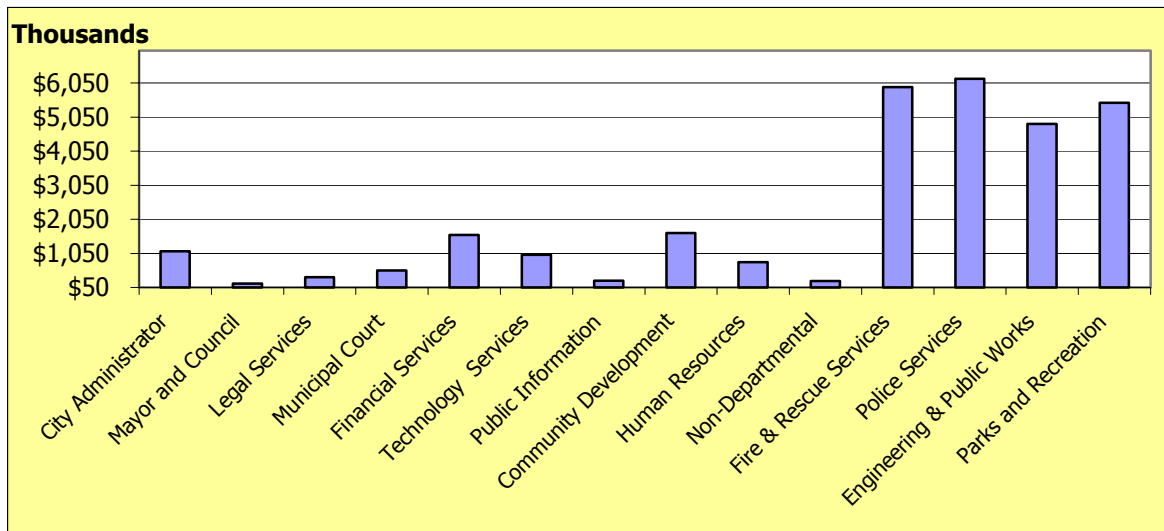
Revenue anticipation methods for fiscal year 2004 were consistent with prior years. Property tax is anticipated based upon the uncertified digest figures multiplied by the proposed millage rate. All other revenue sources include 5-year trend information, accompanied by any outside influences that may effect the receipt of funds in the following year. Such outside factors include the limiting of space within a recreation program that has been at capacity the prior two fiscal years, or the decline in interest rates based upon the Federal Reserve interest rate and the economic indicators. The City has not increased any related fees for fiscal year 2004. The Budget Team reviews all revenue anticipations, and research for future year anticipations begins once the third quarter of the current year is complete.

Revenue projections for future years that are contained within this document are strictly completed based upon trend information available at the time the document is published. Due to the complexity behind revenue trending and projecting, the current year anticipations followed by two future years are presented.

Overview / Statistical

Major Expenditure Allocations

Operating expenditure allocations within the General Fund total \$30,901,567 for fiscal year 2004, up \$309,034 over fiscal year 2003. This increase of over 1% is divided by department for expenditures relating to personnel (salaries and benefits), purchased professional and technical services, repair and maintenance, other purchased services, supplies, and machinery and equipment. The allocation of General Fund appropriations are shown by department in the next graph. Public Safety Departments including Police and Fire received the largest budgets of \$6,228,776 and \$6,104,755 respectively. Following those appropriations by largest dollar are the Recreation and Parks Department with \$5,464,927 and the Engineering & Public Works Department at \$4,850,792.



Expenditure allocations by function can provide an overall look at the government's focus in service delivery strategies. The City of Alpharetta concentrates appropriations in the General Fund in Public Safety, with 39.91% of appropriated funds in this category. Five of the seven new positions allocated in fiscal year 2004 are within this category, with three in the Fire Department and two in the Police Department.

City of Alpharetta

Overview / Statistical

Personnel-Position Control

Included within the internal control process between the Human Resource and Finance Departments, is the allocation of approved positions. Although recruitment and retention resides with the Human Resource Department, payroll resides within the Finance Department, creating a very common need for information. This information originates with the appropriated positions as shown in the chart below.

General Fund	FY 96	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04
Mayor & Council	7	7	7	7	7	7	7	7	7
City Administrator	7	7	5	6	7	7	7	9	8
Court Services	4.5	4.5	4.5	4.5	4.5	4.5	4.5	6	6
Financial	7	8	9	9	9	10	10	12	17
Human Resources	3	3	3	4	4	4	4	4	6
Information Systems	3	3	3	4	5	5.5	5.5	5.5	6
Community Dvlpmnt.	16	18	20	20	20	20	20	20	20
Police Services	59	68	73	77	78	81	87	81	86.5
Fire Services	52	58	62	74	72	78	78	83	86
Engineering/Public Wrk.	31	35	32	37	39	41	41	48	52
Recreation & Parks	30	33	31	36	44	44	49	50	50
Environmental Svcs.	-	-	-	-	-	5	5*	-	-
Public Information	-	-	-	-	-	-	-	2.5	2.5
<u>Emergency 911 Fund</u>									
E-911 Operations	10	11	12	13	16	18	18	18	18
<u>Water Fund</u>									
Finance	2	2	3	3	4	5	6	6	4
Public Works	9	10	10	10	11	10	10	7	4
<u>Solid Waste</u>									
Finance	-	-	-	-	-	-	-	-	1.5
<u>Risk Management</u>									
Safety/Risk/Fleet & Training	-	-	-	-	-	1	2	2	-
Total City Employees	240.5	267.5	274.5	304.5	320	340.5	355	361	374.5

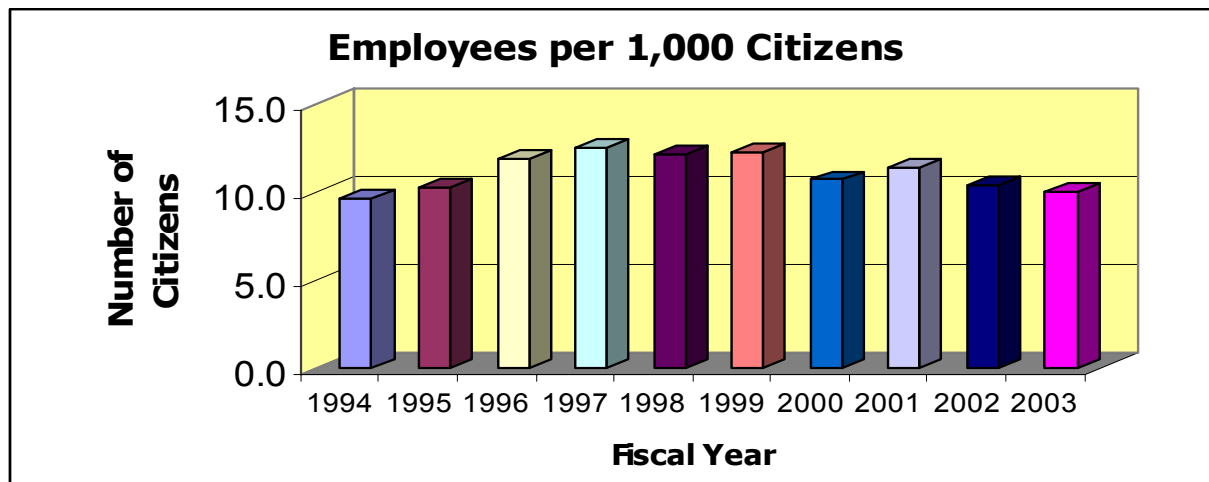
Overview / Statistical

Minimal changes occurred to the approved positions during the fiscal year 2004 budget process. To begin, seven new position additions or changes to staffing were approved consisting of:

- 3 Firefighters – Fire Services
- 2 Uniform Patrol Officers – Police Services
- 1 Part-time to Full-time – Finance
- 1 Part-time to Full-time Systems Analyst – Technology Services

The fiscal year 2003 mid-year budget process allocated one full-time Grants Administrator to City Administration, and one full-time Internal Auditor to the Finance Department. Public Information also received a full-time Web Master position that was being filled by an outside contractor.

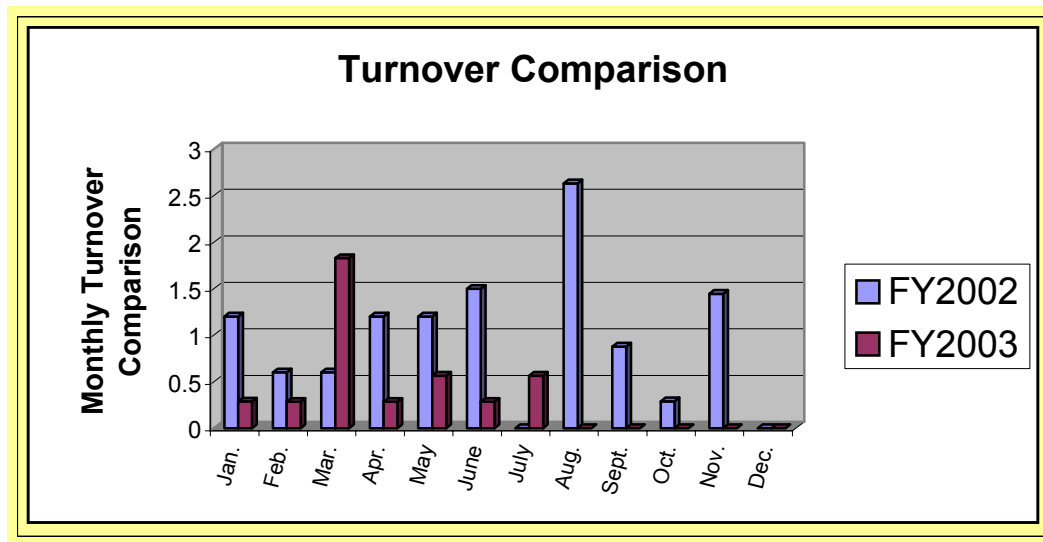
As a measure of service levels to citizens, the City reflects on the chart depicted below to provide historical data. Although salary and benefit expense accounts for a majority of expenditures city-wide, if economical and efficient service deliver strategies are utilized the benefits of such service are dramatically increased.



City of Alpharetta

Overview / Statistical

For comparative measures, the City began tracking and analyzing turnover both by department, and on a city-wide basis in order to better manage the recruitment, training, and retention process. The graph below depicts the number of employees who left employment with the City during calendar year 2002 and year to date 2003. Our best months to date in a 17 month period are July and December 2002, where no turnover occurred.



City of Alpharetta

Overview / Statistical

Miscellaneous and Demographic Statistics

Date of Incorporation: 1858

Date First Charter Adopted: 1858

Date Present Charter Adopted: July 1, 1981

Form of Government: Mayor and City Council

Population:

36,385 estimate

(Source: City of Alpharetta Community Development Department)

Fulton County Population (excluding City): 781,152

Median Age: 33.3

Income: \$71,207

Median Family Income: \$92,718

Per Capita Income: \$39,432

Area: (Source: City Community Development Department): 23 square miles

Bond Rating: Moody's Investor Service	Aa1
Standard & Poor's	AA+

Miles of Streets: (Source: City Engineering & Public Works Department)

Streets – Paved	260 miles
Streets – Unpaved	2 miles

Miles of Sewer:

Sanitary	None – Service provided by Fulton County
Drainage – Piped	35 miles
Drainage – Open	143 miles

Fire Protection: (Source: City Fire Department)

Number of Stations	5
Number of Employees	86
Insurance Services Office (ISO) Fire Classification	3

City of Alpharetta

Overview / Statistical

Major Employers: (Source: North Fulton Chamber of Commerce)

	<u>Number of Employees</u>
Nations Health care	3,000
AT & T	2,600
Nortel Networks	2,000

Police Protection: (Source: City Police Department)

Number of Employees	104.5
Number of Stations	1
Number of Patrol Units	62
Number of Police Motorcycles	5

Recreation: (Source: City Recreation Department)

Number of Parks and Playgrounds	7
Acreage Parks and Playgrounds	537 acres
Number of Swimming Pools	1
Number of Athletic Fields	28
Number of Recreation Buildings	7
Number of Tennis Courts	11
Number of Hockey Rinks	2

Education:

Number of Schools by Type: (Source: Fulton County Board of Education)

Elementary	3
Middle School	2
High School	1
College	2

Municipal Water Service: (Source: City Engineering & Public Works Department)

Daily Distribution	1,722,222 gallons
Miles of Water Mains	95 miles
Number of Fire Hydrants	563
Number of Service Connections	3,467

Municipal Sanitation Service: (Source: City Engineering & Public Works Department)

Number of Consumers	8,834
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Elections: (Source: City Clerk's Office)

Number of Registered Voter	16,381
Number of Votes Cast in last Municipal Election	6,931
Percentage of Registered Voters Participation	
Voting in Last Municipal Election	43%

Financial Policies

Tab Sheets

Financial Policies

SECTION I. GENERAL BUDGET POLICIES

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

A. SCOPE

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Alpharetta and its Department of Finance.

B. FINANCING CURRENT COSTS

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

Financial Policies

C. BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

1. **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City’s financial health and stability.
2. **Special Revenue Fund (s)** – The City adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.)
3. **Capital Project Fund (s)** - The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.
4. **Debt Service Fund (s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.
5. **Enterprise Fund (s)** – Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies in Section VII.
6. **Internal Service Fund(s)** – The City adopts annual budgets for its Internal Service funds. These budgets must be balanced. All revenues in these funds must be included as budgeted expenditures/expenses in the applicable funds’ budgets. Revenues rates and charges shall be identified to cover all expenses, including depreciation and debt service (if any).
7. **Trust Fund (s)** - GAAP and Georgia statutes do not require the adoption of budgets for trust funds since trustee agreements provide necessary spending authorization and control. However, the City may adopt budgets for these fund (s) for control and accountability purposes.

Financial Policies

SECTION II. OPERATING BUDGET

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

A. DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual service, supplies, equipment, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

B. PERFORMANCE BUDGET

In addition to requesting expenditures by line item, the budget document shall include "performance" budget information. A performance budget provided information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes "Service Efforts and Accomplishments" which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

Financial Policies

C. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requires separately for:

- Current services – A current services budget is defined as the level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement capital equipment.
- Expanded services – An expended services budget includes funding requests associated with new services, additional personnel or new capital equipment.

D. BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

E. BASIS OF BUDGETING

Neither GAAP nor Georgia statues address a required budgetary basis of budgeting; the City adopts budgets in conformity with GAAP for all budgeted funds. All governmental fund and trust fund budgets use the modified accrual basis of accounting and proprietary fund budgets us the accrual basis of accounting.

F. LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

Financial Policies

G. BUDGET STABLIZATION RESOURCES

The City shall establish a fund balance reserve in the General Fund for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue decline, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then by maintained at an amount, which represents not less than two. (2) months of operating and debt expenditures (i.e. approximately 16% of budgeted expenditures).

H. UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the City may use fund balance in excess of the reserve for working capital (see budget polity G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

I. APPROPRIATION LAPSES AT YEAR END

All operating appropriations (i.e., including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year appropriation.

J. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

Financial Policies

K. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line item to another (i.e. other than those prohibited above), and obtain approval by the Director of Finance, and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until formal a de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

L. CONTINGENCY LINE-ITEM

The City shall establish an appropriated Contingency Reserve in the General Fund in order to accommodate unexpected operation changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared.

This amount will be a separate line item within the budget. This amount shall be subject to annual appropriation. City Council approval is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item (s) with the applicable department's budget.

Financial Policies

M. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

N. CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure.

O. ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

Whenever Possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

SECTION III. CASH FLOW BUDGET

For analysis and internal management purposes, the City shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

A. BUDGET ALLOTMENTS

Budget allocations (i.e., budget allotments) are used in the operational budget, when needed to manage cash flows the annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Financial Policies

SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, trucks, and vehicles.

Major capital projects will be budgeted in the Capital Improvement Fund consist with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

A. PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and available. (O.C.G.A. 36-81-3)

B. BUDGET PREPARATION

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

C. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

Financial Policies

D. AUTHORIZTION OF BUDGET ADJUSTMENTS AND AMENDMENTS

Department heads must submit budget amendment requests transferring appropriations form one line item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustment from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until formal a de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project, or when a project was identified and budget and funding is no longer necessary.

E. APPROPRIATIONS AT YEAR END

CIP appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. CONTINGENCY ACCOUNT

The City shall include a contingency amount in the Capital Project Fund budget for expenditures that may not have been expected during the duration of a construction project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

FINANCIAL SUMMARIES

Tab sheet

City of Alpharetta

Total Appropriations by Fund for Fiscal Year 2004

	Special Revenue						Enterprise Fund				
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Community Green Space Fund	Debt Service Fund	Capital Projects Fund	Water System Fund	Solid Waste Fund	Total Government
Revenues:											
Property Taxes	\$ 10,150,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,347,941	\$ -	\$ -	\$ -	\$ 15,498,637
L.O.S.T	\$ 6,959,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,959,405
Other Taxes	\$ 8,587,703	\$ -	\$ -	\$ -	\$ 2,301,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,888,703
Licenses & Permits	\$ 849,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849,250
Intergovernmental Charges	\$ 613,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 613,000
for Service	\$ 2,296,651	\$ 1,123,732	\$ 422,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,542,572	\$ 1,671,937	\$ 9,056,892
Fines & Forfeitures	\$ 1,450,500	\$ -	\$ -	\$ 10,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,460,600
Interest	\$ 315,000	\$ 22,845	\$ 18,000	\$ 600	\$ -	\$ -	\$ 62,200	\$ 195,000	\$ 22,013	\$ 15,426	\$ 651,084
Other Revenue	\$ 87,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,680
Subtotal:	\$ 31,309,655	\$ 1,146,577	\$ 440,000	\$ 10,700	\$ 2,301,000	\$ -	\$ 5,410,141	\$ 195,000	\$ 3,564,585	\$ 1,687,363	\$ 46,150,251
Other Financing Sources:											
I/F Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,408,088	\$ -	\$ -	\$ 2,408,088
I/F Transfer From Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785,000	\$ -	\$ -	\$ -	\$ 785,000
Budgeted Fund Balance	\$ 2,000,000	\$ -	\$ 785,000	\$ 15,000	\$ -	\$ 81,247	\$ -	\$ 1,711,161	\$ -	\$ -	\$ 4,592,408
Total Other Financing Sources:	\$ 2,000,000	\$ 85,230	\$ 785,000	\$ 15,000	\$ -	\$ 81,247	\$ 785,000	\$ 4,119,249	\$ -	\$ -	\$ 7,785,496
Total Revenues:	\$ 31,309,655	\$ 1,231,807	\$ 1,225,000	\$ 25,700	\$ 2,301,000	\$ 81,247	\$ 6,195,141	\$ 4,314,249	\$ 3,564,585	\$ 1,687,363	\$ 53,935,747

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City of Alpharetta

Total Appropriations by Fund for Fiscal Year 2004

	Special Revenue							Enterprise Fund			Total Government
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Community Green Space Fund	Debt Service Fund	Capital Projects Fund	Water System Fund	Solid Waste Fund	
Expenditures:											
City Administrator	\$ 1,100,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,940	\$ -	\$ -	\$ 1,138,453
Mayor and Council	\$ 163,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,975
Public Information	\$ 249,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,223
Legal Services	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Municipal Court	\$ 546,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,761
Finance	\$ 1,646,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,650	\$ 1,687,363	
Technology Services	\$ 1,036,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,136,797
Community Development	\$ 1,650,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,241,000	\$ -	\$ -	\$ 2,891,334
Human Resources	\$ 794,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,890
Non-Departmental	\$ 235,000	\$ -	\$ 12,660	\$ -	\$ 920,400	\$ 81,247	\$ 15,000	\$ -	\$ 310,000	\$ -	\$ 1,574,307
Fire & Rescue Service	\$ 6,104,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 6,454,755
Police Service	\$ 6,228,776	\$ 1,231,807	\$ -	\$ 25,700	\$ -	\$ -	\$ -	\$ 520,309	\$ -	\$ -	\$ 8,006,592
Engineering & Public Works	\$ 4,850,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267,000	\$ 2,845,935	\$ -	\$ 8,963,727
Parks & Recreation	\$ 5,464,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798,000	\$ -	\$ -	\$ 6,262,927
Insurance Premiums	\$ 478,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,000
Subtotal:	\$ 30,901,567	\$ 1,231,807	\$ 12,660	\$ 25,700	\$ 920,400	\$ 81,247	\$ 15,000	\$ 4,314,249	\$ 3,485,585	\$ 1,687,363	\$ 42,675,578

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City of Alpharetta

Total Appropriations by Fund for Fiscal Year 2004

		Special Revenue							Enterprise Fund					
		General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Community Green Space Fund	Debt Service Fund	Capital Projects Fund	Water System Fund	Solid Waste Fund	Total Government		
Other Financing Uses:														
I/F Transf to Capital Project Fund:	\$	2,408,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	2,408,088	
I/F Transf to Solid Waste Fund:	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
I/F Transf to Debt Service Fund:	\$	-	\$ -	\$ 785,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	785,000	
Transfers to Other Entities:	\$	-	\$ -	\$ -	\$ -	\$ 1,380,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$	1,380,600	
Bond Principal Lease/Purchase	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800,950	\$ -	\$ -	\$ -	\$	3,800,950	
Principal Interest on Bonds/ Lease Purchase	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,379,191	\$ -	\$ -	\$ -	\$	2,379,191	
Purchase	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,000	\$ -	\$	79,000	
Total Other Financing Uses:	\$	2,408,088	\$ -	\$ 785,000	\$ -	\$ 1,380,600	\$ -	\$ 6,180,141	\$ -	\$ 79,000	\$ -	\$	10,832,829	
Total Expenditures:	\$	33,309,655	\$1,231,807	\$797,660	\$ 25,700	\$ 2,301,000	\$ 81,247	\$ 6,195,141	\$4,314,249	\$3,564,585	\$1,687,363	\$	53,508,407	

City of Alpharetta

General Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 8,554,421	\$ 12,115,713	\$ 9,443,697	\$ 7,443,697	\$ 7,312,135
Revenues:					
Property Taxes	\$ 12,345,201	\$ 10,635,695	\$ 10,150,696	\$ 10,353,710	\$ 10,560,784
L.O.S.T.	3,239,362	4,850,000	6,959,405	7,307,375	7,745,818
Other Taxes	7,266,961	8,350,620	8,587,703	9,017,088	9,467,942
Licenses & Permits	1,433,757	1,428,900	849,250	764,325	687,892
Intergovernmental	783,227	354,500	613,000	625,260	637,765
Charges for Service	2,233,082	2,477,468	2,296,651	2,457,417	2,629,436
Fines & Forfeitures	835,903	1,100,000	1,450,500	1,537,530	1,660,532
Interest	319,051	288,500	315,000	331,300	329,332
Other Revenues	96,659	100,050	87,450	90,948	95,495
Subtotal:	\$ 28,553,203	\$ 29,585,733	\$ 31,309,655	\$ 32,484,953	\$ 33,814,996
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 3,716,043	\$ 2,000,000	\$ -	\$ -
Sale of Assets	379,993	-	-	-	-
Total Revenue:	\$ 28,933,196	\$ 33,301,776	\$ 33,309,655	\$ 32,484,953	\$ 33,814,996
Expenditures:					
City Administrator	\$ 951,025	\$ 1,064,373	\$ 1,100,513	\$ 1,174,795	\$ 1,255,162
Mayor and Council	166,942	201,982	163,975	171,489	185,020
Legal Services	290,202	365,000	350,000	355,000	360,000
Municipal Court	340,242	502,759	546,761	572,932	600,362
Finance	860,024	1,109,444	1,646,824	1,729,461	1,816,372
Technology Services	896,377	937,947	1,036,797	1,095,825	1,158,373
Public Information	-	105,869	249,223	260,796	272,908
Community Development	1,511,275	1,644,418	1,650,334	1,728,888	1,811,234
Human Resources	631,180	746,110	794,890	852,248	914,778
Fire & Rescue Services	5,016,288	5,730,259	6,104,755	6,410,092	6,731,828
Police Services	5,244,069	5,797,816	6,228,776	6,513,716	6,811,711
Engineering & Public Works	3,858,352	4,536,014	4,850,792	5,140,362	5,448,743
Parks and Recreation	4,591,862	5,092,162	5,464,927	5,840,551	6,244,496
Insurance Premiums	294,806	463,596	478,000	535,360	599,603
Environmental Services	352,538	-	-	-	-
Non-Departmental	20,000	295,000	235,000	235,000	235,000
Subtotal:	\$ 25,025,182	\$ 28,592,749	\$ 30,901,567	\$ 32,616,515	\$ 34,210,590
Other Financing Uses:					
I/F Transf to Capital Project Fund	\$ 2,000,000	\$ 2,936,586	\$ 2,408,088	\$ -	\$ -
I/F Transf to Solid Waste Fund	175,000	60,000	-	-	-
I/F Transf to Fleet Mgmt Fund	309,200	668,414	-	-	-
I/F Transf to Emergency 911 Fund	-	-	-	-	-
Total Other Financing Uses	\$ 2,484,200	\$ 3,665,000	\$ 2,408,088	\$ -	\$ -
Total Expenditures	\$ 27,509,382	\$ 32,257,749	\$ 33,309,655	\$ 32,616,515	\$ 34,210,590
Fund Balance, June 30	\$ 12,115,713	\$ 9,443,697	\$ 7,443,697	\$ 7,312,135	\$ 6,916,541
Reserved/Designated Fund Balance	\$ 7,427,428	\$ 5,438,180	\$ 5,439,467	\$ 5,304,793	\$ 5,521,989

City of Alpharetta

General Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
City Administrator	\$ 1,100,513	\$ 430,750	\$ (669,763)
Mayor and Council	163,975	-	(163,975)
Legal Services	350,000	-	(350,000)
Municipal Court	546,761	-	(546,761)
Finance	1,646,824	-	(1,646,824)
Technology Services	1,036,797	-	(1,036,797)
Public Information	249,223	-	(249,223)
Community Development	1,650,334	640,000	(1,010,334)
Human Resources	794,890	-	(794,890)
Fire & Rescue Services	6,104,755	706,000	(5,398,755)
Police Services	6,228,776	1,580,500	(4,648,276)
Engineering & Public Works	4,850,792	7,500	(4,843,292)
Recreation and Parks	5,464,927	1,842,901	(3,622,026)
Insurance Premiums	478,000	-	(478,000)
Non-Departmental	235,000	-	(235,000)
Subtotal:	<u>\$ 30,901,567</u>	<u>\$ 5,207,651</u>	<u>\$ (25,693,916)</u>
General Revenues:			
Property Tax		\$ 10,150,696	\$ 10,150,696
L.O.S.T.		6,959,405	6,959,405
Other Taxes		8,587,703	8,587,703
Charges for Service		1,750	1,750
Interest		315,000	315,000
Other Revenues		87,450	87,450
Subtotal:		<u>\$ 26,102,004</u>	<u>\$ 26,102,004</u>
Other Financing Sources & Uses:			
Capital Project Fund	<u>\$ 2,408,088</u>	<u>\$ 2,000,000</u>	<u>\$ (408,088)</u>
Grand Total	<u>\$ 33,309,655</u>	<u>\$ 33,309,655</u>	<u>\$ -</u>

Emergency 911 Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858
Revenues:					
Charges for Service	\$ 1,129,866	\$ 1,059,764	\$ 1,123,732	\$ 1,176,776	\$ 1,211,723
Interest	22,086	27,600	23,115	23,535	24,235
Other Revenues	-	-	-	-	-
Subtotal:	\$ 1,151,952	\$ 1,087,364	\$ 1,146,847	\$ 1,200,311	\$ 1,235,958
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 42,682	\$ 85,230	\$ 41,589	\$ 38,234
Total Revenue:	\$ 1,151,952	\$ 1,130,046	\$ 1,231,807	\$ 1,241,900	\$ 1,274,192
Expenditures:					
Police Services	\$ 1,399,472	\$ 1,130,046	\$ 1,231,807	\$ 1,241,900	\$ 1,274,192
Total Expenditures	\$ 1,399,472	\$ 1,130,046	\$ 1,231,807	\$ 1,241,900	\$ 1,274,192
Fund Balance, June 30	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858	\$ 1,013,858
Reserved/Designated Fund Balance	\$ 1,013,858	\$ 184,537	\$ 201,154	\$ 202,802	\$ 208,076

City of Alpharetta

Emergency 911 Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Police Services	\$ 1,231,807	\$ 1,123,732	\$ (102,075)
Subtotal:	<u>\$ 1,231,807</u>	<u>\$ 1,123,732</u>	<u>\$ (102,075)</u>
General Revenues:			
Interest		\$ 22,845	\$ 22,845
Subtotal:		<u>\$ 22,845</u>	<u>\$ 22,845</u>
Other Financing Sources:			
Budgeted Capital Project Fund	\$ -	\$ 85,230	\$ 84,960
Grand Total	<u>\$ 1,231,807</u>	<u>\$ 1,231,807</u>	<u>\$ -</u>

City of Alpharetta

Impact Fee Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 2,294,191	\$ 1,219,296	\$ 490,410	\$ 132,750	\$ 128,600
Revenues:					
Impact Fees	\$ 722,324	\$ 371,113	\$ 422,000	\$ 505,000	\$ 455,000
Interest	59,435	15,000	18,000	11,000	7,250
Subtotal:	<u>\$ 781,759</u>	<u>\$ 386,113</u>	<u>\$ 440,000</u>	<u>\$ 516,000</u>	<u>\$ 462,250</u>
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 1,100,000	\$ 785,000	\$ 4,150	\$ 6,400
Total Revenue:	<u>\$ 781,759</u>	<u>\$ 1,486,113</u>	<u>\$ 1,225,000</u>	<u>\$ 520,150</u>	<u>\$ 468,650</u>
Expenditures:					
Administration	\$ 21,670	\$ 15,000	\$ 12,660	\$ 15,150	\$ 13,650
Capital Projects	974,984	-	-	-	-
Subtotal:	<u>\$ 996,654</u>	<u>\$ 15,000</u>	<u>\$ 12,660</u>	<u>\$ 15,150</u>	<u>\$ 13,650</u>
Other Financing Uses:					
I/F to Debt Service Fund	\$ 860,000	\$ 1,100,000	\$ 785,000	\$ 505,000	\$ 455,000
Total Other Financing Uses:	<u>\$ 860,000</u>	<u>\$ 1,100,000</u>	<u>\$ 785,000</u>	<u>\$ 505,000</u>	<u>\$ 455,000</u>
Total Expenditures	<u>\$ 1,856,654</u>	<u>\$ 1,115,000</u>	<u>\$ 797,660</u>	<u>\$ 520,150</u>	<u>\$ 468,650</u>
Fund Balance, June 30	<u>\$ 1,219,297</u>	<u>\$ 490,410</u>	<u>\$ 132,750</u>	<u>\$ 128,600</u>	<u>\$ 122,200</u>
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

* Fund Balance on June 30, 2003 will significantly differ from the \$119,296. Shown due to actual revenues exceeding anticipations by more than \$400,000.

City of Alpharetta

Impact Fee Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Community Development	\$ 12,660	\$ 422,000	\$ 409,340
Subtotal:	<u>\$ 12,660</u>	<u>\$ 422,000</u>	<u>\$ 409,340</u>
General Revenues:			
Interest		\$ 18,000	\$ 18,000
Subtotal:		<u>\$ 18,000</u>	<u>\$ 18,000</u>
Other Financing Sources & Uses:			
Debt Service Fund	<u>\$ 785,000</u>	<u>\$ 785,000</u>	<u>\$ -</u>
Grand Total	<u>\$ 797,660</u>	<u>\$ 1,225,000</u>	<u>\$ 427,340</u>

City of Alpharetta

Community Green Space Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 179,419	\$ 179,419	\$ 179,419	\$ -	\$ -
Revenues:					
Grants	\$ -	\$ 271,372	\$ -	\$ -	\$ -
Subtotal:	\$ -	\$ 271,372	\$ -	\$ -	\$ -
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ -	\$ 81,247	\$ -	\$ -
Total Revenue:	\$ 179,419	\$ 271,372	\$ 81,247	\$ -	\$ -
Expenditures:				\$	
Finance	\$ -	\$ 271,372	\$ 81,247	\$ -	\$ -
Total Expenditures:	\$ -	\$ 271,372	\$ 81,247	\$ -	\$ -
Fund Balance, June 30	\$ 179,419	\$ 179,419	\$ -	\$ -	\$ -
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

* This fund receives 100% of funding from a state grant. Under our current state administration this program has been indefinitely suspended.

City of Alpharetta

Community Green Space Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Community Development	\$ 81,247	\$ -	\$ (81,247)
Subtotal:	<u>\$ 81,247</u>	<u>\$ -</u>	<u>\$ (81,247)</u>
Grand Total	<u>\$ 81,247</u>	<u>\$ -</u>	<u>\$ (81,247)</u>

City of Alpharetta

Drug Enforcement Agency

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 89,705	\$ 99,155	\$ 9,155	\$ (5,845)	\$ (5,845)
Revenues:					
Forfeiture Income	\$ 100,624	\$ 5,000	\$ 10,100	\$ 5,000	\$ 4,500
Interest	2,265	1,560	600	325	175
Subtotal:	\$ 102,889	\$ 6,560	\$ 10,700	\$ 5,325	\$ 4,675
Other Financing Sources:					
Budgeted Fund Balance:	\$ -	\$ 90,000	\$ 15,000	\$ -	\$ -
Total Revenue:	\$ 102,889	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675
Expenditures:					
Public Safety	\$ 93,439	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675
Total Expenditures	\$ 93,439	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675
Fund Balance, June 30	\$ 99,155	\$ 9,155	\$ (5,845)	\$ (5,845)	\$ (5,845)
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*Actual fund balance for FY 2003 will differ from projected amount shown (\$9,155) due to actual revenue estimated at \$25,800 and actual expenditures of \$68,829.

City of Alpharetta

Drug Enforcement Agency

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Public Safety	\$ 25,700	\$ 10,100	\$ (15,600)
Subtotal:	<u>\$ 25,700</u>	<u>\$ 10,100</u>	<u>\$ (15,600)</u>
General Revenues:			
Interest		\$ 600	\$ 600
Subtotal:		<u>\$ 600</u>	<u>\$ 600</u>
Other Financing Sources:			
Budgeted Fund Balance	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Grand Total	<u>\$ 25,700</u>	<u>\$ 25,700</u>	<u>\$ -</u>

City of Alpharetta

Hotel/Motel Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722
Revenues:					
Hotel/Motel Tax	\$ 2,218,559	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000
Interest	-	-	-	-	-
Total Revenue:	\$ 2,229,281	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000
Expenditures:					
Alpharetta Convention & Visitors Bureau	\$ 961,301	\$ 911,230	\$ 997,023	\$ 982,690	\$ 1,013,839
General Fund Transfer	887,424	841,200	920,400	936,630	966,319
Alpharetta Business Community	369,834	350,570	383,577	383,680	395,842
Total Expenditures	\$ 2,218,559	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000
Fund Balance, June 30	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Alpharetta

Hotel/Motel Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Administration	\$ 2,301,000	\$ -	\$ (2,301,000)
Subtotal:	<u>\$ 2,301,000</u>	<u>\$ -</u>	<u>\$ (2,301,000)</u>
General Revenues:			
Occupancy Tax		\$ 2,301,000	\$ 2,301,000
Subtotal:		<u>\$ 2,301,000</u>	<u>\$ 2,301,000</u>
Grand Total	<u>\$ 2,301,000</u>	<u>\$ 2,301,000</u>	<u>\$ -</u>

General Capital Project Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 9,688,243	\$ 4,312,404	\$ 1,711,161	\$ -	\$ -
Revenues:					
Intergovernmental	\$ 59,560	\$ -	\$ -	\$ -	\$ -
Interest Income	229,368	195,000	195,000	135,000	155,000
Other	59,068	-	-	-	-
Subtotal:	<u>\$ 347,996</u>	<u>\$ 195,000</u>	<u>\$ 195,000</u>	<u>\$ 135,000</u>	<u>\$ 155,000</u>
Other Financing Sources:					
Operating Transfers In	\$ 2,000,000	\$ 2,936,586	\$ 2,408,088	\$ 1,000,000	\$ 1,000,000
Budgeted Fund Balance	-	-	1,711,161	-	-
Total Other Financing Sources:	<u>\$ 2,000,000</u>	<u>\$ 2,936,586</u>	<u>\$ 4,119,249</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Total Revenue:	<u>\$ 2,347,996</u>	<u>\$ 3,131,586</u>	<u>\$ 4,314,249</u>	<u>\$ 1,135,000</u>	<u>\$ 1,155,000</u>
Expenditures:					
Capital Outlay	\$ 6,400,527	\$ 7,443,990	\$ 4,314,249	\$ 1,135,000	\$ 1,155,000
Operating Transfers Out	1,323,308	-	-	-	-
Total Expenditures:	<u>\$ 7,723,835</u>	<u>\$ 7,443,990</u>	<u>\$ 4,314,249</u>	<u>\$ 1,135,000</u>	<u>\$ 1,155,000</u>
Fund Balance, June 30	<u>\$ 4,312,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reserved/Designated Fund Balance	\$ 4,312,404	\$ -	\$ -	\$ -	\$ -

* Fund balance for Fiscal Year 2003 is estimated at \$1,711,161 this same amount is shown as the beginning fund balance for Fiscal Year 2004. This amount is available due to previously appropriated projects which are complete with remaining budget, and changes in previously appropriated projects providing funds available for re-appropriation.

City of Alpharetta

General Capital Project Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Capital Outlay	\$ 4,314,249	\$ -	\$ (4,314,249)
Subtotal:	<u>\$ 4,314,249</u>	<u>\$ -</u>	<u>\$ (4,319,249)</u>
General Revenues:			
Interest		\$ 195,000	\$ 195,000
Subtotal:		<u>\$ 195,000</u>	<u>\$ 195,000</u>
Other Financing Sources & Uses:			
Debt Service Fund	<u>\$ -</u>	<u>\$ 4,119,249</u>	<u>\$ 4,119,249</u>
Grand Total	<u>\$ 4,314,249</u>	<u>\$ 4,314,249</u>	<u>\$ -</u>

City of Alpharetta

Debt Service Fund

Statement of Revenues and Expenditures

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Fund Balance:	\$ 498,095	\$2,260,946	\$ 2,260,946	\$ 2,260,946	\$ 2,260,946
Revenues:					
General Property Taxes	\$ 5,249,167	\$ 5,288,047	\$ 5,347,941	\$ 5,949,566	\$ 6,356,362
Interest	58,464	62,212	62,200	64,600	68,000
Other		255,157	-	-	-
Subtotal:	<u>\$ 5,307,631</u>	<u>\$ 5,605,416</u>	<u>\$ 5,410,141</u>	<u>\$ 6,014,166</u>	<u>\$ 6,424,362</u>
Other Financing Sources:					
Operating Transfers In	\$ 2,183,308	\$ 1,100,000	\$ 785,000	\$ 505,000	\$ 455,000
Total Revenue:	<u>\$ 7,490,939</u>	<u>\$ 6,705,416</u>	<u>\$ 6,195,141</u>	<u>\$ 6,519,166</u>	<u>\$ 6,879,362</u>
Expenditures:					
Bond Principal	\$ 2,521,000	\$ 3,178,475	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725
Lease Purchase Principal	758,315	568,492	-	-	-
Interest	2,445,663	2,793,449	2,379,191	2,194,916	2,007,637
Administrative Charges	3,110	165,000	15,000	15,000	15,000
Total Expenditures	<u>\$ 5,728,088</u>	<u>\$ 6,705,416</u>	<u>\$ 6,195,141</u>	<u>\$ 6,519,166</u>	<u>\$ 6,879,362</u>
Fund Balance, June 30	<u>\$ 2,260,946</u>	<u>\$ 2,260,946</u>	<u>\$ 2,260,946</u>	<u>\$ 2,260,946</u>	<u>\$ 2,260,946</u>
Reserved/Designated Fund Balance	\$ 2,260,946	\$ 2,260,946	\$ 2,260,946	\$ 2,260,946	\$ 2,260,946

City of Alpharetta

Debt Service Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Bond Repayment	\$ 6,180,141	\$ -	\$ (6,180,141)
Administration	15,000	-	\$ (15,000)
Subtotal:	<u>\$ 6,195,141</u>	<u>\$ -</u>	<u>\$ (6,195,141)</u>
General Revenues:			
Property Taxes		\$ 5,347,941	\$ 5,347,941
Interest		62,200	62,200
Subtotal:		<u>\$ 5,410,141</u>	<u>\$ 5,410,141</u>
Other Financing Sources:			
Impact Fee Fund	\$ -	\$ 785,000	\$ 785,000
Grand Total	<u>\$ 6,195,141</u>	<u>\$ 6,195,141</u>	<u>\$ -</u>

City of Alpharetta

Water System Enterprise Fund

Statement of Revenues and Expenses

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Retained Earnings:	\$ 2,009,920	\$ 1,834,606	\$ 1,834,606	\$ 1,834,606	\$ 1,834,606
Operating Revenues:					
Charges for Service	\$ 3,925,070	\$ 3,895,208	\$ 3,542,572	\$ 3,588,580	\$ 3,607,024
Non-Operating Revenues:					
Interest Income	\$ 36,746	\$ 42,000	\$ 22,013	\$ 23,216	\$ 24,754
Total Revenue:	\$ 3,961,816	\$ 3,937,208	\$ 3,564,585	\$ 3,611,796	\$ 3,631,778
Operating Expenses:					
Operation and Maintenance					
Billing	\$ 401,620	\$ 488,328	\$ 329,650	\$ 339,855	\$ 351,569
Operations	3,415,595	3,065,880	2,845,935	2,878,541	2,885,137
Depreciation	226,831	296,000	310,000	322,400	332,072
Total Operating Expenses	\$ 4,044,046	\$ 3,850,208	\$ 3,485,585	\$ 3,540,796	\$ 3,568,778
Non-Operating Expenses:					
Interest Expense	\$ 93,084	\$ 87,000	\$ 79,000	\$ 71,000	\$ 63,000
Total Expenses:	\$ 4,137,130	\$ 3,937,208	\$ 3,564,585	\$ 3,611,796	\$ 3,631,778
Retained Earnings, June 30	\$ 1,834,606	\$ 1,834,606	\$ 1,834,606	\$ 1,834,606	\$ 1,834,606

City of Alpharetta

Water System Enterprise Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Billing	\$ 329,650	\$ 3,542,572	\$ 3,212,922
Operations	2,845,935	-	(2,845,935)
Depreciation	310,000	-	(310,000)
Subtotal:	<u>\$ 3,485,585</u>	<u>\$ 3,542,572</u>	<u>\$ 56,987</u>
General Revenues:			
Interest		\$ 22,013	\$ 22,013
Subtotal:		<u>\$ 22,013</u>	<u>\$ 22,013</u>
Non-Operating Revenue & Expense:			
Interest Expense	\$ 79,000	\$ -	\$ (79,000)
Grand Total	<u>\$ 3,564,585</u>	<u>\$ 3,564,585</u>	<u>\$ -</u>

City of Alpharetta

Solid Waste System Enterprise Fund

Statement of Revenues and Expenses

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Beginning Retained Earnings:	\$ 347,882	\$ 498,312	\$ 498,312	\$ 498,312	\$ 498,312
Operating Revenues:					
Charges for Service	\$ 1,622,493	\$ 1,531,101	\$ 1,671,937	\$ 1,721,922	\$ 1,756,168
Non-Operating Revenues:					
Interest Income	\$ 11,985	\$ 10,500	\$ 15,426	\$ 11,300	\$ 14,750
Other Financing Sources					
I/F Transf from General Fund	\$ 175,000	\$ 60,000	\$ -	\$ -	\$ -
Total Revenue:	\$ 1,809,478	\$ 1,601,601	\$ 1,687,363	\$ 1,733,222	\$ 1,770,918
Operating Expenses:					
Operation and Maintenance					
Operations	\$ 1,659,048	\$ 1,601,601	\$ 1,687,363	\$ 1,733,222	\$ 1,770,918
Total Expenses:	\$ 1,659,048	\$ 1,601,601	\$ 1,687,363	\$ 1,733,222	\$ 1,770,918
Retained Earnings, June 30	\$ 498,312	\$ 498,312	\$ 498,312	\$ 498,312	\$ 498,312

City of Alpharetta

Solid Waste System Enterprise Fund

Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2004	REVENUES PROJECTED FY 2004	NET EFFECT
Expenditure:			
Operations	\$ 1,687,363	\$ 1,671,937	\$ (15,426)
Subtotal:	<u>\$ 1,687,363</u>	<u>\$ 1,671,937</u>	<u>\$ (15,426)</u>
General Revenues:			
Interest		\$ 15,426	\$ 15,426
Subtotal:		<u>\$ 15,426</u>	<u>\$ 15,426</u>
Grand Total	<u>\$ 1,687,363</u>	<u>\$ 1,687,363</u>	<u>\$ -</u>

City of Alpharetta

GENERAL FUND

Tab Sheet

City of Alpharetta

GENERAL FUND

Statement of Purpose:

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.104, the general fund is used "to account for all financial resources except those required to be accounted for in another fund." This fund accounts for governmental functions including general operations, public safety, and public works. The General Fund uses the modified basis of accounting and budgeting.

Revenue:

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004
Property Taxes	\$ 12,345,201	\$ 10,635,695	\$ 10,150,696
L.O.S.T.	\$ 3,239,362	\$ 4,850,000	\$ 6,959,405
Other Taxes	\$ 7,266,961	\$ 8,350,620	\$ 8,587,703
Licenses & Permits	\$ 1,433,757	\$ 1,428,900	\$ 849,250
Intergovernmental	\$ 783,227	\$ 354,500	\$ 613,000
Charges for Service	\$ 2,233,082	\$ 2,477,468	\$ 2,296,651
Fines & Forfeitures	\$ 835,903	\$ 1,100,000	\$ 1,450,500
Interest	\$ 319,051	\$ 288,500	\$ 315,000
Other Revenues	\$ 96,659	\$ 100,050	\$ 87,450
Total Revenues:	\$ 28,553,203	\$ 29,585,733	\$ 31,309,655

Expenditures:

	ACTUAL FY 2002	REVISED BUDGET FY 2003	PROJECTED FY 2004
Salaries / Personal Services	\$ 12,792,315	\$ 13,695,130	\$ 14,964,860
Employee Benefits	\$ 4,974,113	\$ 5,795,159	\$ 7,120,184
Professional Services	\$ 290,202	\$ 365,000	\$ 1,416,267
Purchase Property Services	\$ 1,889,420	\$ 2,150,410	\$ 1,230,320
Other Purchased Services	\$ 898,821	\$ 596,292	\$ 1,857,334
Supplies	\$ 1,923,216	\$ 2,098,642	\$ 2,267,347
Other Expenditures	\$ 254,626	\$ 213,717	\$ 180,070
Recreational Programs	\$ 974,918	\$ 1,068,282	\$ 1,291,322
Other Costs	\$ 36,588	\$ 327,000	\$ 573,863
Total Expenditures	\$ 25,025,182	\$ 28,592,749	\$ 30,901,567

City of Alpharetta

INSURANCE PREMIUMS

Tab Sheet

City of Alpharetta

General Fund
Insurance Premiums

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Insurance Premiums	\$ 294,806	\$ 463,596	\$ 478,000	\$ 535,360	\$ 599,603

City of Alpharetta

CONTINGENCY / SPECIAL PROJECTS

Tab Sheet

City of Alpharetta

General Fund

Non-Departmental (Operating Transfers Out)

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Oper Transf Out - Cap Prj	\$ 2,000,000	\$ 2,936,586	\$ 2,408,088	\$ 1,000,000	\$ 1,000,000
Oper Transf Out – S / W	\$ 175,000	\$ 60,000	- \$	- \$	-
Oper Transf Out – Fleet	\$ 309,200	\$ 668,414	- \$	- \$	-
	\$ 2,486,200	\$ 3,665,000	\$ 2,408,088	\$ 1,000,000	\$ 1,000,000

City of Alpharetta

General Fund
Council Contingency

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Contingency	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

City of Alpharetta

General Fund
Special Projects

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
Police Activity League	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Friends of Alpha Library	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Public Safety Training Ctr.	\$ -	\$ 60,000	\$ -	\$ -	\$ -
General Elections	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 20,000	\$ 95,000	\$ 35,000	\$ 35,000	\$ 35,000

City of Alpharetta

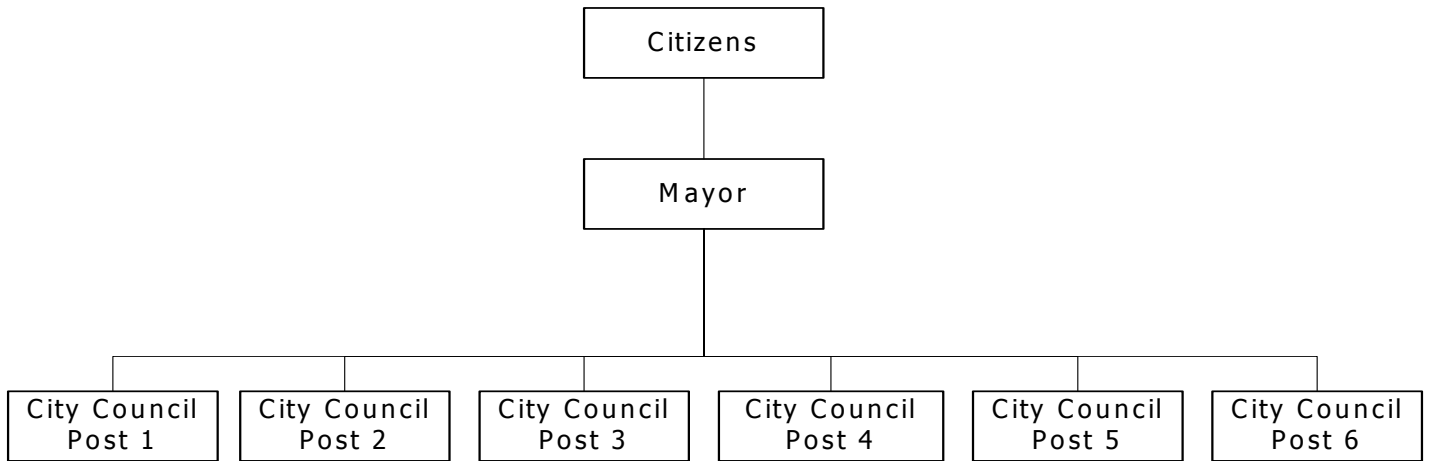
MAYOR AND COUNCIL

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Mayor and Council



City of Alpharetta

MAYOR AND COUNCIL

Mission Statement:

To provide the Citizens of Alpharetta with:

- quality, cost-effective services;
- leadership delivered by highly competent professionals in a manner consistent with planned growth; and
- Future economic development.

Goals & Objectives:

In five years, Alpharetta will be the Signature City in the Region, distinguished by the following characteristics:

- It is safe, secure and livable;
- It offers recreational, educational and cultural opportunities for all ages;
- It leads with a proactive, environmentally sensitive community;
- It is a responsive, open government;
- It has a strong economic base to minimize taxes;
- It maintains its small town feel;
- It fosters strong business partnerships in a corporate campus environment;
- It supports a comprehensive transportation system balancing greenways and walkways with road and rail.

Statistics:

	<u>FY 2003</u>	<u>FY 2002</u>
Number of City Council Meetings	23	26
Special Called Meeting	2	0
Number of Public Hearings	12	9

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
Mayor	1	1	1	1	1	1
Councilpersons	6	6	6	6	6	6
TOTAL	7	7	7	7	7	7

City of Alpharetta

General Fund
Mayor & Council

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 102,501	\$ 108,502	\$ 111,775	\$ 116,805	\$ 127,554
Professional Fees	\$ 14,000	\$ 3,512	\$ -	\$ -	\$ -
Travel	\$ 1,678	\$ 2,100	\$ 4,000	\$ 4,480	\$ 5,018
General Supplies	\$ 523	\$ 702	\$ 1,200	\$ 1,344	\$ 1,505
Public Relations	\$ 12,458	\$ 13,250	\$ -	\$ -	\$ -
Promotional Items	\$ 14,620	\$ 21,000	\$ 12,500	\$ 14,000	\$ 15,680
Economic Development	\$ -	\$ 2,830	\$ -	\$ -	\$ -
Post 1 – Doug DeRito	\$ 2,706	\$ 4,793	\$ 3,750	\$ 3,750	\$ 3,750
Post 2 - Jim Paine	\$ 1,480	\$ 7,500	\$ 3,750	\$ 3,750	\$ 3,750
Post 3 - Jim Matoney	\$ 3,456	\$ 7,500	\$ 3,750	\$ 3,750	\$ 3,750
Post 4 - Debbie Gibson	\$ 3,037	\$ 7,500	\$ 3,750	\$ 3,750	\$ 3,750
Post 5 - Brandon Beach	\$ 1,003	\$ 7,500	\$ 3,750	\$ 3,750	\$ 3,750
Post 6 – D.C. Aiken	\$ 572	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
Mayor – Arthur Letchas	\$ 7,121	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Non-recurring Expenditure	\$ 1,787	\$ 2,543	\$ 3,000	\$ 3,360	\$ 3,763
	\$ 166,942	\$ 201,982	\$ 163,975	\$ 171,489	\$ 185,020

City of Alpharetta

LEGAL SERVICES

Tab Sheet

City of Alpharetta

LEGAL SERVICES

The City of Alpharetta contracts with Bovis, Kyle, Burch, LLC, a law firm within the metropolitan Atlanta area, to provide legal services for the City. This cost center was initiated to allow for the centralized management of that service as work is performed on the City's behalf. This firm is responsible for all legal services the City incurs.

Mission Statement:

The mission of the Office of the City Attorney is to efficiently deliver a broad range of legal services of the highest quality to the City of Alpharetta, its elected officials, staff, boards and commissions. The City Attorney devotes his practice almost exclusively to City matters. The City Attorney and the law firm of which he is a member regard the City as a client to whom they owe a primary duty of loyalty. Accordingly, neither the City Attorney nor the firm undertakes the representation of any other client if such representation could create even the appearance of a conflict of interest. The City Attorney recognizes an obligation to keep City officials informed as to any changes in the law that could impact the City, and the City Attorney directs his representation and counseling activities proactively to address legal issues before such issues become problems.

Goals and Objectives:

- New Personnel Policy and Procedures Manual
- Update City Codes
- Develop Procedures for Code Enforcement Board
- More Emphasis on Risk Management – Avoiding Litigation

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
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City of Alpharetta

General Fund
Legal Services

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Attorney Fees	\$ 289,602	\$ 325,000	\$ 325,000	\$ 330,000	\$ 335,000
Non-Recurring	\$ 600	\$ 40,000	\$ 25,000	\$ 25,000	\$ 25,000
	\$ 290,202	\$ 365,000	\$ 350,000	\$ 355,000	\$ 360,000

City of Alpharetta

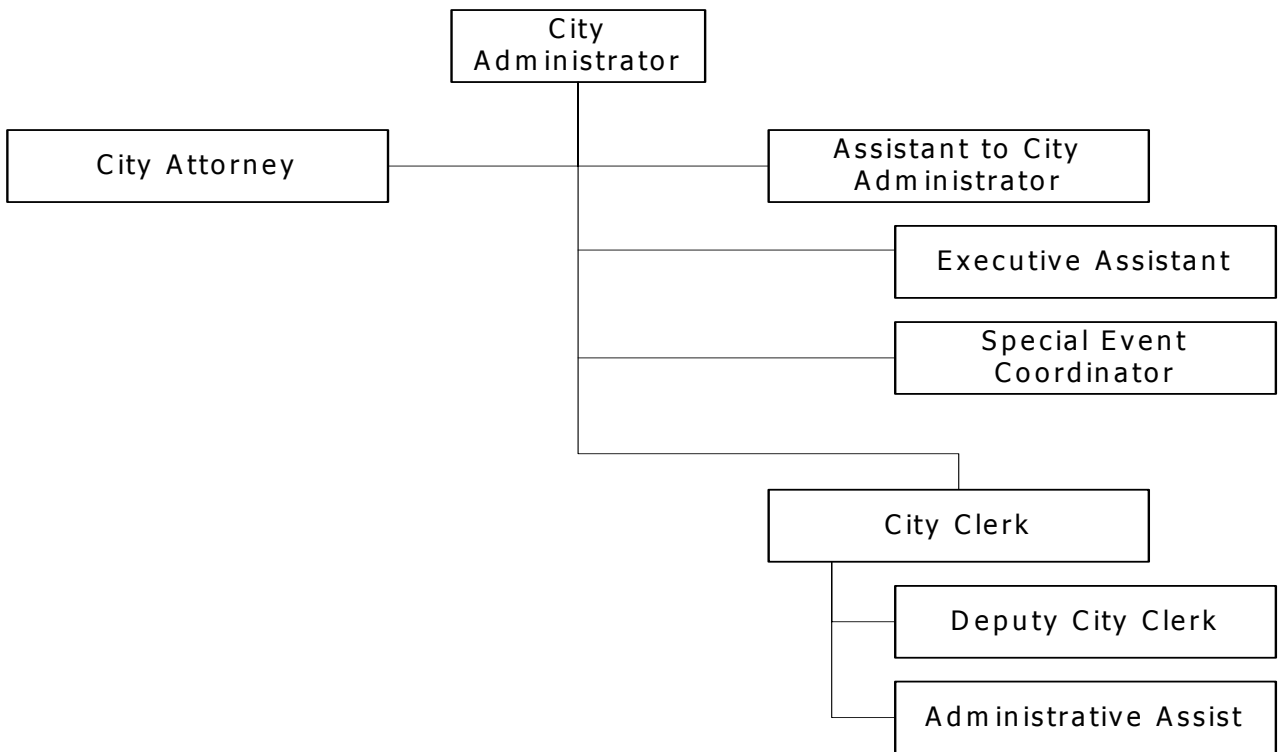
CITY ADMINISTRATOR

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Administration



City of Alpharetta

CITY ADMINISTRATOR

In addition to overseeing all the operations of the City, Administration ensures that ordinances, resolutions and regulations of the City Council and laws of the state are enforced. Responding to citizen concerns is foremost. This department is comprised of three cost centers, Administration, Special Events, and Environmental Education. Each respective area is responsible for the named functions within the cost center description.

Mission Statement:

The mission of the City Administrator's Office is to carry out the policies and implement the goals established by the City Council in providing services to the citizens of the City in the most effective and economical manner.

Goals and Objectives:

- Improve effectiveness of operations.
- Improve quality of service to citizens of the City of Alpharetta.
- Improve morale and promote teamwork among all employees.
- Improve coordination and administration of interdepartmental activities.
- Promote better communication between all levels of government and the citizens.
- Improve mechanisms for citizen input into aspects of governance.

Key Issues:

- To continue the development of a "customer-driven" organizational culture among the staff;
- Seek to strengthen the relationship between the City Council and the Staff and to continue to build bridges to communication in order to facilitate that relationship;
- Continue effort to be informative, cooperative and to provide the best information possible in order for the City Council to be effective and successful in their offices;
- Meet the service provision and service level demand of the citizens while ensuring the most cost effective delivery of those services;
- Facilitation of the process of defining the future direction of the development of the City of Alpharetta;
- Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs; and
- Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens.
- Continue efforts toward enhancing the compensation and benefits package so that we can attract and retain the very best employees.

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	6	7	7	7	9	8

City of Alpharetta

General Fund
City Administrator

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 596,692	\$ 673,459	\$ 724,825	\$ 757,443	\$ 791,527
Professional Development	\$ 3,005	\$ 11,468	\$ 28,504	\$ 31,665	\$ 35,177
Professional Fees	\$ 115,783	\$ 76,153	\$ 39,015	\$ 43,342	\$ 48,148
Equipment R & M	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle R & M	\$ 9	\$ -	\$ -	\$ -	\$ -
Maintenance Contracts	\$ 5,705	\$ 11,135	\$ 6,310	\$ 7,010	\$ 7,787
Communications	\$ 2,673	\$ 4,540	\$ 5,160	\$ 5,732	\$ 6,368
Advertising	\$ 24,366	\$ 10,910	\$ 16,250	\$ 18,052	\$ 20,054
Printing	\$ 2,251	\$ 3,000	\$ 2,850	\$ 3,166	\$ 3,517
Travel	\$ 2,670	\$ 5,700	\$ 11,194	\$ 12,435	\$ 13,815
General Supplies	\$ 25,475	\$ 4,159	\$ 22,575	\$ 25,079	\$ 27,860
Food/Meals	\$ -	\$ -	\$ 3,080	\$ 3,422	\$ 3,801
Utilities	\$ 24,829	\$ 24,237	\$ 25,450	\$ 28,272	\$ 31,408
Non-recurring Expenditure	\$ 16,939	\$ 7,829	\$ 2,300	\$ 2,555	\$ 2,838
Machinery & Equipment	\$ -	\$ 1,500	\$ 500	\$ 555	\$ 617
Promotions	\$ 10,851	\$ 42,617	\$ 53,500	\$ 59,433	\$ 66,024
Taste of Alpharetta	\$ 103,151	\$ 100,000	\$ 115,000	\$ 127,754	\$ 141,921
General Elections	\$ 16,626	\$ 32,000	\$ 44,000	\$ 48,880	\$ 54,300
	\$ 951,025	\$ 1,008,707	\$ 1,100,513	\$ 1,174,795	\$ 1,255,162

City of Alpharetta

General Fund
City Administration
Recommended Fiscal Year 2004
Budget by Division

ACCOUNT DESCRIPTION	CITY ADMINISTRATOR	SPECIAL EVENTS	TOTAL RECOMMENDED FISCAL YEAR 2004
Salaries / Benefits	\$ 648,057	\$ 76,768	\$ 724,825
Professional Development	\$ 27,610	\$ 894	\$ 28,504
Professional Fees	\$ 26,715	\$ 12,300	\$ 39,015
Maintenance Contracts	\$ 6,310	\$ -	\$ 6,310
Communications	\$ 5,160	\$ -	\$ 5,160
Advertising	\$ 16,250	\$ -	\$ 16,250
Printing	\$ 1,850	\$ 1,000	\$ 2,850
Travel	\$ 7,594	\$ 3,600	\$ 11,194
General Supplies	\$ 19,475	\$ 3,100	\$ 22,575
Food/Meals	\$ 3,080	\$ -	\$ 3,080
Utilities	\$ 22,700	\$ 2,750	\$ 25,450
Non-recurring Expenditure	\$ 800	\$ 1,500	\$ 2,300
Taste of Alpharetta	\$ -	\$ 115,000	\$ 115,000
Machinery & Equipment	\$ 500	\$ -	\$ 500
Promotions	\$ -	\$ 53,500	\$ 53,500
General Elections	\$ 44,000	\$ -	\$ 44,000
	\$ 830,101	\$ 270,412	\$ 1,100,513

City of Alpharetta

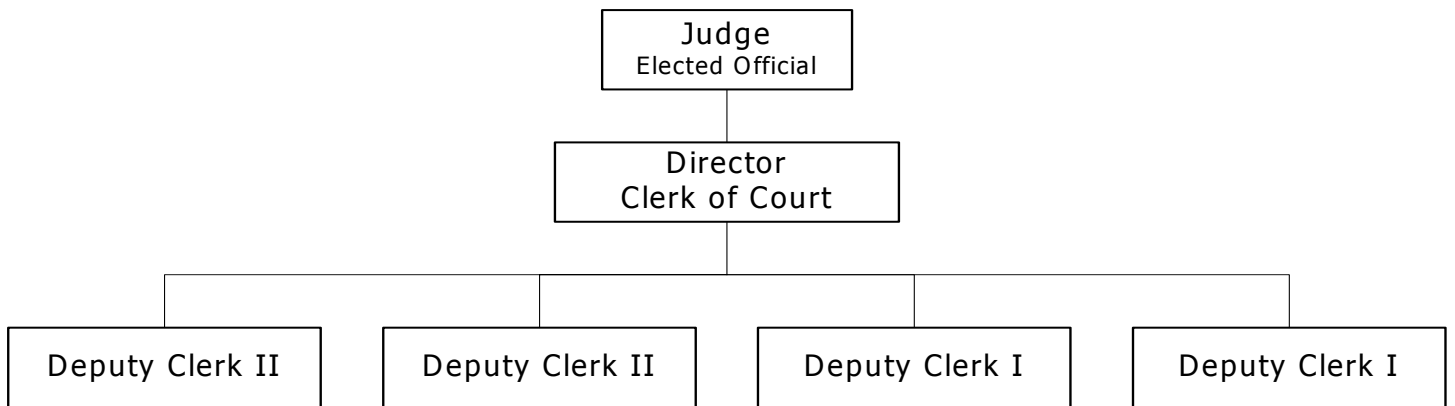
COURT SERVICES

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Court Services



City of Alpharetta

COURT SERVICES

The Municipal Court of Alpharetta hears and adjudicates cases involving possible violations of City Ordinances and certain state laws. This Court consists of the Violations Bureau and holds traffic and state court, monitors and handles all cash bonds and manages all Court records.

Mission Statement:

To grow and maintain sufficient staffing, infrastructure and general court services for the City of Alpharetta; to educate and inform persons who attend court; to ensure the citizens' rights are observed and protected; to achieve justice and fundamental fairness in all matters including cases that go to trial and those that are settled pretrial; to efficiently and responsibly serve all citizens living in the community.

Goals & Objectives:

- Continue to provide professional, quality service
- Continue efforts of positive communication
- Develop a Municipal Court brochure
- Upgrade/Enhance current court system or purchase new system
- Add additional employees as needed
- Fully develop the court's website
- GCIC automatic disposition reporting
- DMVS automatic disposition reporting

Statistics:

	<u>FY 2003</u>	<u>FY 2002</u>
Number of Court Sessions	189	144
Number of Court Cases	25,000	12,201

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	6	7	7	7	6	6

City of Alpharetta

General Fund
Court Services / Violations Bureau

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 253,096	\$ 347,467	\$ 390,221	\$ 407,781	\$ 426,131
Professional Development	\$ 1,163	\$ 2,500	\$ 2,650	\$ 2,796	\$ 2,950
Professional Fees	\$ 40,876	\$ 98,242	\$ 101,202	\$ 106,768	\$ 112,640
Equipment R & M	\$ -	\$ 100	\$ 100	\$ 106	\$ 111
Maintenance Contracts	\$ 1,378	\$ 2,600	\$ 2,338	\$ 2,467	\$ 2,602
Communications	\$ 6,673	\$ 8,295	\$ 11,000	\$ 11,605	\$ 12,243
Advertising	\$ 75	\$ 335	\$ -	\$ -	\$ -
Printing	\$ 2,842	\$ 3,500	\$ 7,750	\$ 8,176	\$ 8,626
Travel	\$ 1,833	\$ 2,100	\$ 4,300	\$ 4,537	\$ 4,786
General Supplies	\$ 10,998	\$ 9,805	\$ 10,400	\$ 10,972	\$ 11,575
Utilities	\$ 14,698	\$ 15,300	\$ 16,000	\$ 16,880	\$ 17,808
Non-recurring Expenditure	\$ 899	\$ 500	\$ 800	\$ 844	\$ 890
Machinery and Equipment	\$ 5,711	\$ 12,015	\$ -	\$ -	\$ -
	\$ 340,242	\$ 502,759	\$ 546,761	\$ 572,932	\$ 600,362

City of Alpharetta

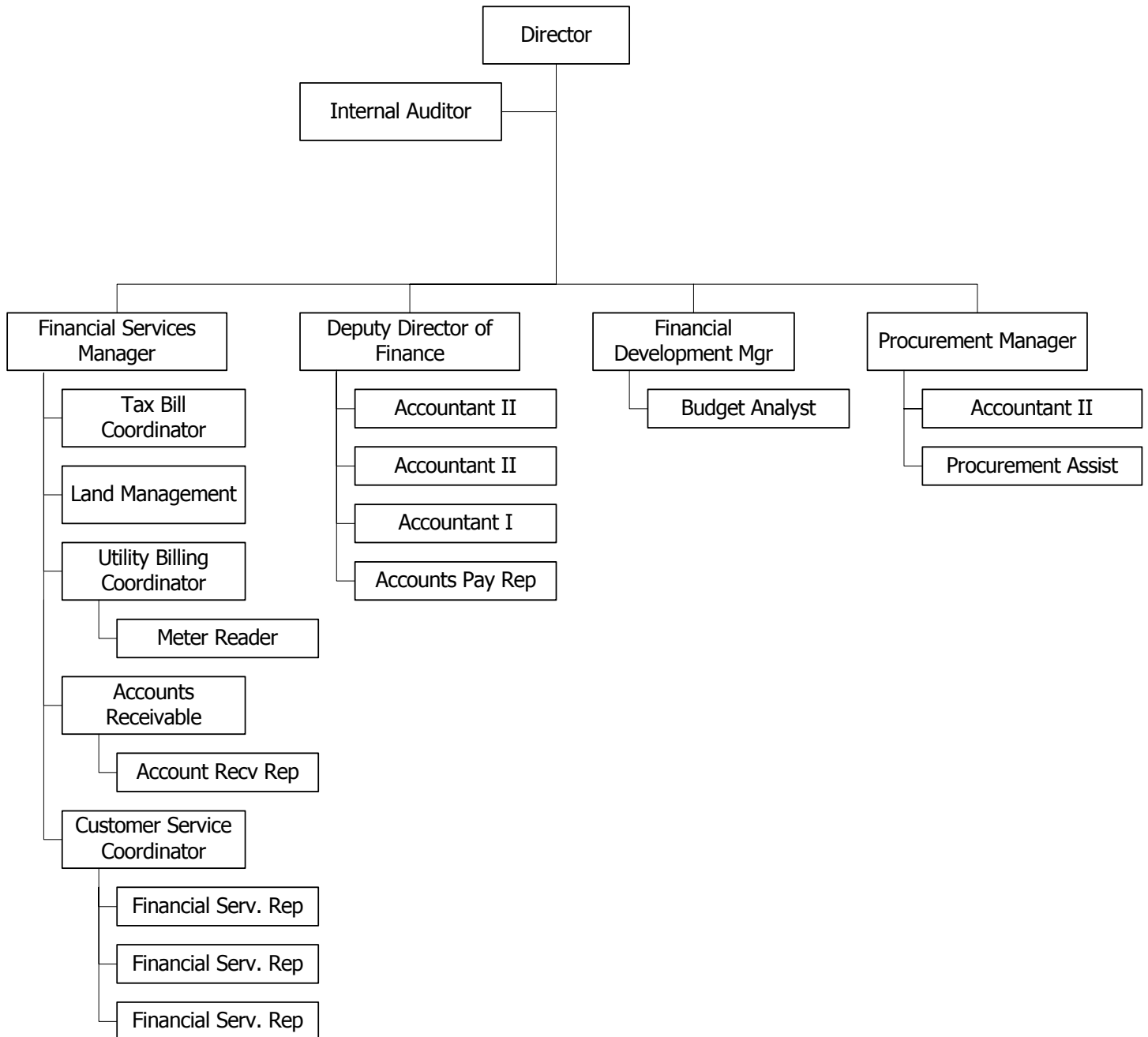
FINANCIAL SERVICES

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Finance



City of Alpharetta

DEPARTMENT OF FINANCE

Effectively managing the fiscal affairs of the City on behalf of its taxpayers is this department's first priority. In addition, Financial Services prepares monitors, analyze and provides a financial plan for distributing resources to operate the City government. Comprised of four organizational units, Administration/Accounting, Taxes, Utilities, and Purchasing, this completes all the functions associated with monetary responsibility.

Mission Statement:

The mission of the Department of Finance is to plan, receive, monitor, safeguard, invest, account for and expends the financial resources of the City of Alpharetta in the highest legal, ethical, moral, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

Goals and Objectives:

The Department of Finance shall concentrate on three primary goals over the next fiscal year. These goals are as follows:

- Operational study and audit;
- Technology improvements/enhancements; and
- Staff development/training

The purpose of each goal is to assimilate and document a system in which clearly defined policies and procedures are regulated and maintained according to City policy as well as Governmental Accounting Standard Board's Statements. Further, improved operations, which can be shared on a citywide basis via departmental integration, will be completed in years to come.

During fiscal year 2003, the department assumed various responsibilities associated with environmental services. Previously these responsibilities resided with the Environmental Services Department; however, the re-alignment of responsibilities and functions occurring in the first quarter of calendar year 2003 resulted in the allotment of two additional personnel with associated responsibilities. As a result, implementation of new functions into existing operations will continue through fiscal year 2003.

City of Alpharetta

DEPARTMENT OF FINANCE

(Continued)

Performance Indicators:

	Actual FY2002	Projected FY2003	Actual FY2003	Projected FY2004
Published CAFR will qualify for the GFOA Certificate fo Achievement for Excellence in Financial Reporting each year	Yes	Yes	Yes	Yes
Recipient of the Government Finance Officers Association Award for Distinguished Budget	No	Yes	Yes	Yes
Accounts Payable Checks Issued	7659	7100	6526	7400
Purchase Orders Issued	550	565	578	600

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	9	9	9	10	12	17

City of Alpharetta

General Fund
Finance

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 621,533	\$ 825,914	\$ 1,220,331	\$ 1,275,245	\$ 1,332,632
Professional Development	\$ 13,633	\$ 29,870	\$ 24,175	\$ 25,746	\$ 27,420
Professional Fees	\$ 132,855	\$ 126,317	\$ 180,608	\$ 192,348	\$ 204,850
Equipment R & M	\$ 334	\$ 1,228	\$ 1,250	\$ 1,331	\$ 1,418
Maintenance Contracts	\$ -	\$ 1,224	\$ 4,050	\$ 4,313	\$ 4,594
Building Rental	\$ -	\$ -	\$ 130,000	\$ 138,450	\$ 147,449
Communications	\$ 1,165	\$ 2,429	\$ 4,060	\$ 4,324	\$ 4,605
Advertising	\$ 10,654	\$ 8,989	\$ 15,000	\$ 15,975	\$ 17,013
Printing	\$ -	\$ 26,650	\$ 37,250	\$ 39,671	\$ 42,250
Travel	\$ 4,711	\$ 8,669	\$ 6,300	\$ 6,710	\$ 7,146
General Supplies	\$ 61,414	\$ 44,210	\$ 23,100	\$ 24,602	\$ 26,201
Food/Meals	\$ -	\$ -	\$ 700	\$ 746	\$ 794
Non-recurring Expenditure	\$ 6,245	\$ 2,500	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 7,480	\$ 31,327	\$ -	\$ -	\$ -
	\$ 860,024	\$ 1,109,327	\$ 1,646,824	\$ 1,729,461	\$ 1,816,372

City of Alpharetta

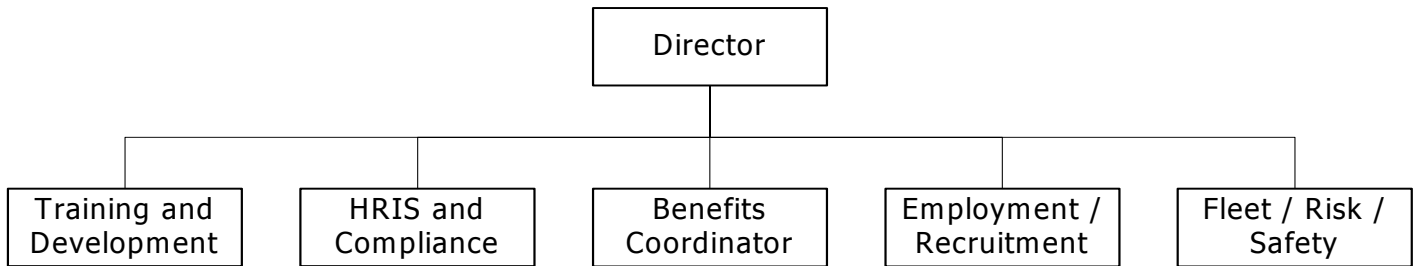
HUMAN RESOURCES

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Human Resources



City of Alpharetta

HUMAN RESOURCES

More than just recruiting and hiring of personnel, Human Resources oversee employee benefits, worker's compensation, safety, risk management insurance programs, fleet management, classification and compensation, employee relations, legal compliance and training.

Mission Statement:

The mission of the Department of Human Resources is to provide a *human* approach to *human* concerns, through strategic planning, leadership, and guidance in developing a work culture that promotes organizational and individual productivity. The Human Resources Department approaches their mission using the following guiding principles:

- To promote and recruit the best qualified people, recognizing and encouraging the value of diversity in the work place.
- To provide a competitive salary and benefit package and develop and retain the full potential of our work force by providing training and development for career enhancement.
- To provide a work atmosphere that is safe, healthy and secure, and one that is also conscious of long-term family and community goals.
- To inspire and encourage a high level of employee morale through recognition, effective communication and constant feedback;
- To establish, administer and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws.

Goals & Objectives:

- Continue to automate internal and external Human Resources functions in order to determine individual employee productivity and develop cost analysis based on productivity.
- Implement web based applicant-tracking system to improve recruitment and employment efficiencies.
- Secure HRIS system compatible with the Finance payroll system that will include an Employee Self-Service module to allow employees 24 hour access to personal, dependent and paycheck information.
- Introduce new 125 Cafeteria benefits plan.
- Assess training needs of all departments.
- Complete security enhancements for city facilities.

City of Alpharetta

HUMAN RESOURCES

(Continued)

Performance Indicators:

	<u>Actual FY2002</u>	<u>Projected FY2003</u>	<u>Actual FY2003</u>	<u>Projected FY2004</u>
New Hires	50	54	59	47
Employee Separations	30	25	30	25
Workers Compensation Claims	29	25	29	29
457 Participation	214	250	264	287
Unemployment Compensation Claims	6	3	4	3

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	3	4	4	4	4	6

City of Alpharetta

General Fund
Human Resources

ACCOUNT DESCRIPTION	REVISED				
	ACTUALS FY 2002	BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 297,402	\$ 470,381	\$ 507,050	\$ 529,867	\$ 553,711
Professional Development	\$ 30,308	\$ 38,365	\$ 57,000	\$ 63,840	\$ 71,501
Professional Fees	\$ 48,977	\$ 65,405	\$ 58,450	\$ 65,464	\$ 73,320
Employee Recruitment	\$ 23,948	\$ 25,000	\$ 23,000	\$ 25,760	\$ 28,851
Vehicle R & M	\$ -	\$ 1,000	\$ 1,000	\$ 1,120	\$ 1,254
Maintenance Contracts	\$ -	\$ 300	\$ 200	\$ 224	\$ 251
Communications	\$ 825	\$ 915	\$ 2,000	\$ 2,240	\$ 2,509
Advertising	\$ 32,314	\$ 41,000	\$ 40,500	\$ 45,360	\$ 50,803
Printing	\$ 3,457	\$ 2,500	\$ 4,650	\$ 5,208	\$ 5,833
Travel	\$ 4,598	\$ 6,750	\$ 4,000	\$ 4,480	\$ 5,018
General Supplies	\$ 10,206	\$ 12,817	\$ 12,930	\$ 14,482	\$ 16,219
Food/Meals	\$ -	\$ -	\$ 4,370	\$ 4,894	\$ 5,482
Non-recurring Expenditure	\$ 980	\$ 600	\$ 700	\$ 784	\$ 878
Employee Recognition	\$ 39,158	\$ 40,500	\$ 46,400	\$ 51,968	\$ 58,204
Wellness Program	\$ 4,383	\$ 38,000	\$ 30,040	\$ 33,645	\$ 37,682
Machinery & Equipment	\$ 12,344	\$ 2,577	\$ 2,600	\$ 2,912	\$ 3,261
	\$ 508,900	\$ 746,110	\$ 794,890	\$ 852,248	\$ 914,778

City of Alpharetta

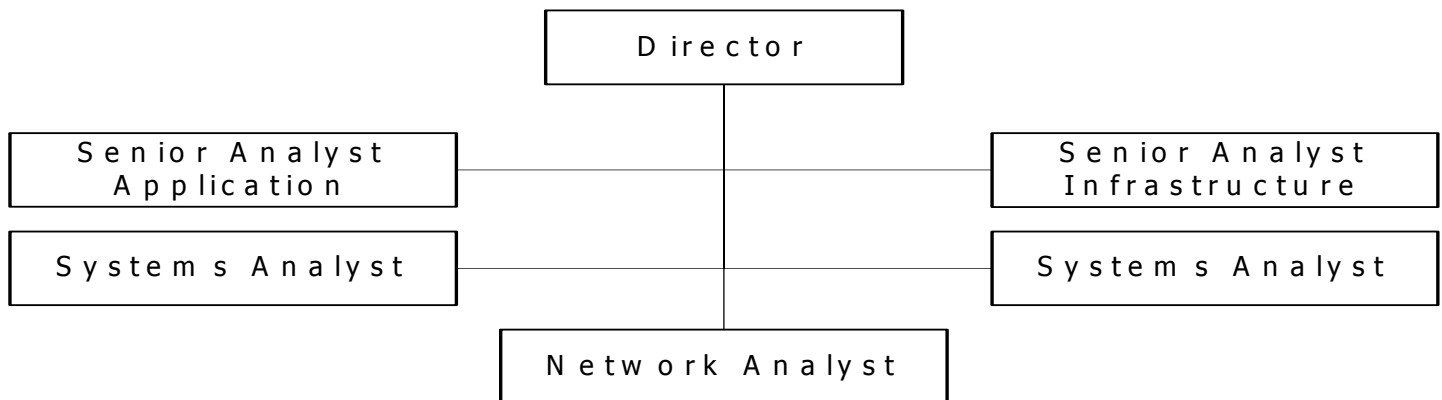
TECHNOLOGY SERVICES

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Technology Services



City of Alpharetta

TECHNOLOGY SERVICES

Playing a major role in City government as in private business, Technology Services is responsible for all City telephone and computer needs, as well as training and recommendations on usage of emerging technologies.

Mission Statement:

Technology Services (T.S.) strives to improve delivery of services and minimize costs while looking to accommodate future growth. As an internal support department, its main function is to provide technology and resources to other City departments to enable them to do their work. With this in mind, T.S. is constantly reviewing and evaluating new and enhanced processes and technology that will allow other departments to provide better customer service to citizens.

Goals and Objectives:

- T.S. has call tracking software that records requests for service received in a variety of ways, including phones, e-mail and walk-ins. For Fiscal Year 2000, 1,100 calls for service were recorded. Of these, priority 1 calls are resolved within one day, priority 2 calls are resolved within 7 days and priority 3 calls are resolved within 14 days. T.S. strives to resolve 90% of each of these categories within the defined timeframe.
- T.S. is also committed to creating a variety of access points to City Systems and Information. Among the initiative for Fiscal Year 2002 are:
 - Continue developing AlphaWeb (intranet) and give www.alpharetta.ga.us (internet) web site a major overhaul.
 - Internet applications for City services including Building Permits and Property Taxes.
 - Provide backup data circuits to major City facilities, and expand voice circuits as needed.
 - Keep Alpharetta current as new technology develops and matures.

Statistics:

	<u>FY2003</u>	<u>FY2002</u>
Number of Computers Supported	331	320
Help Desk Calls	1871	1603
Systems Supported	57	51

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	3	4	5	5.5	5.5	6

City of Alpharetta

General Fund
Technology Services

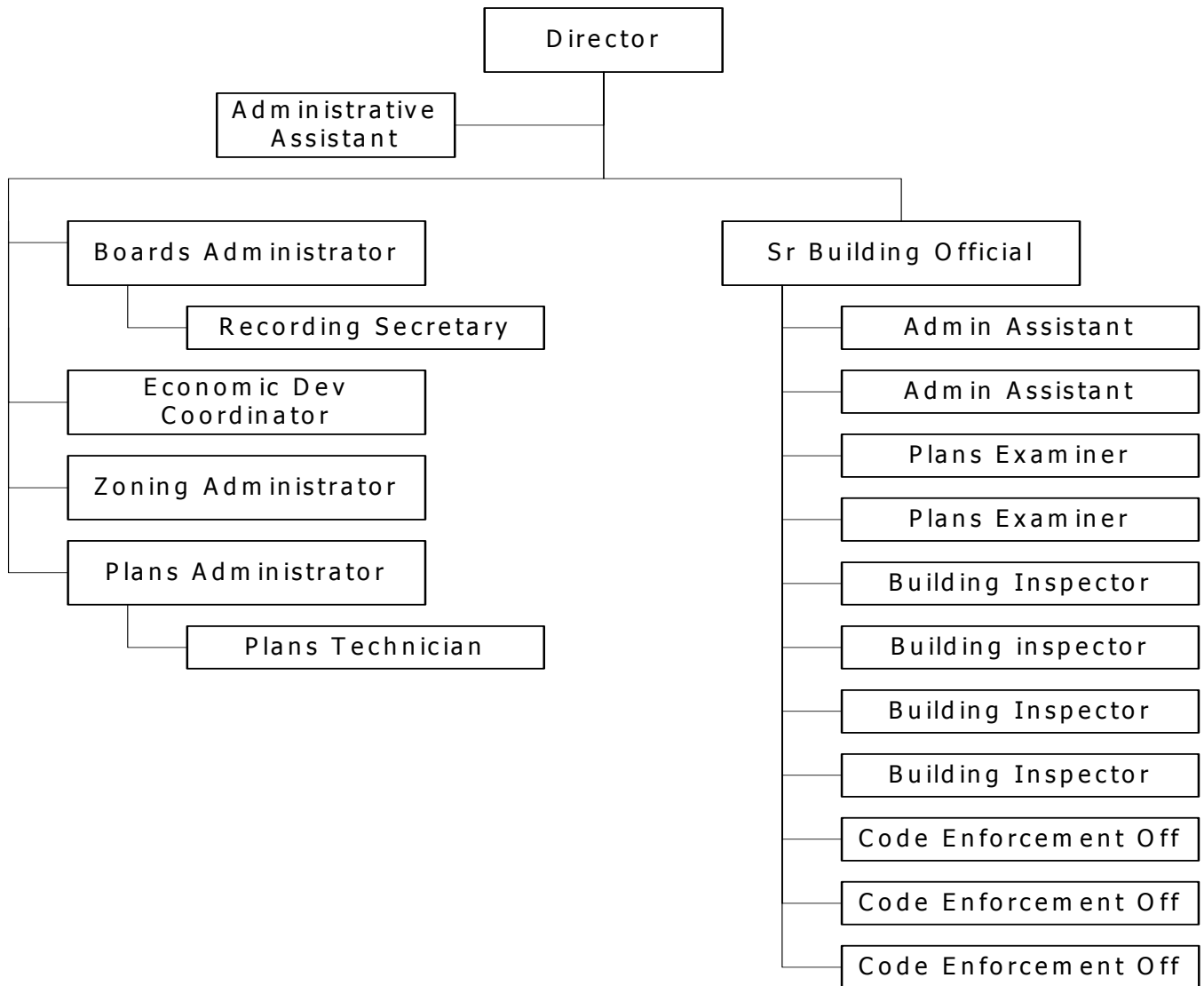
ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 431,260	\$ 472,998	\$ 541,953	\$ 566,341	\$ 591,826
Professional Development	\$ 6,639	\$ 8,000	\$ 8,000	\$ 8,560	\$ 9,159
Professional Fees	\$ 67,275	\$ 50,000	\$ 5,000	\$ 5,350	\$ 5,725
Equipment R & M	\$ 17,094	\$ 17,000	\$ 5,000	\$ 5,350	\$ 5,725
Maintenance Contracts	\$ 115,341	\$ 148,000	\$ 194,812	\$ 208,449	\$ 223,040
Communications	\$ 106,701	\$ 100,000	\$ 129,382	\$ 138,439	\$ 148,129
Advertising	\$ -	\$ 1,122	\$ 500	\$ 535	\$ 572
Printing	\$ -	\$ 1,837	\$ 1,000	\$ 1,070	\$ 1,145
Travel	\$ 2,810	\$ 2,189	\$ 5,000	\$ 5,350	\$ 5,725
General Supplies	\$ 28,520	\$ 22,810	\$ 20,000	\$ 21,400	\$ 22,898
Utilities	\$ -	\$ 224	\$ 500	\$ 535	\$ 572
Machinery & Equipment	\$ 120,737	\$ 113,767	\$ 125,650	\$ 134,446	\$ 143,857
	\$ 896,377	\$ 937,947	\$ 1,036,797	\$ 1,095,825	\$ 1,158,373

COMMUNITY DEVELOPMENT

Tab Sheet

ORGANIZATIONAL CHART

Department of Community Development



COMMUNITY DEVELOPMENT

Guiding the growth and development of the City in a manner that enhances the quality of life and recognizes the City's historic & natural features is the mission of Community Development. This department oversees numerous areas such as zoning, building codes, plans and permits, economic development and the like.

Mission Statement:

To protect and enhance the lives of Alpharetta citizens by guiding the City's growth and safeguarding the built environment.

Goals and Objectives:

- Enforce the standard building code and zoning code.
- Provide building inspections within 48 hours of request.
- Provide efficient plans processing and permitting.
- Provide quality support to boards and commissions staffed by Community Development.
- Maintain and update demographic, statistical and other data, maps and materials.
- Process all public hearings in the most efficient manner possible.
- Oversee the Economic Development efforts for the City.
- Maintain and process business licenses for the City.

Statistics:

	<u>FY2003</u>	<u>FY2002</u>
Occupational Tax Certificates	3,427	3,314
Valuation of Building Permits	\$123,772,553	\$194,086,854
Building Permits	830	3,794
Inspections	16,354	17,589
Public Board Hearings	132	69

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	20	20	20	20	20	20

City of Alpharetta

General Fund
Community Development

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 1,234,581	\$ 1,368,756	\$ 1,364,392	\$ 1,425,790	\$ 1,489,950
Professional Development	\$ 4,461	\$ 15,000	\$ 14,570	\$ 15,444	\$ 16,371
Professional Fees	\$ 70,411	\$ 22,230	\$ 18,530	\$ 19,642	\$ 20,820
Board Member Fees	\$ 10,175	\$ 15,000	\$ 15,000	\$ 15,900	\$ 16,854
Equipment R & M	\$ -	\$ 600	\$ 600	\$ 636	\$ 674
Vehicle R & M	\$ 10,382	\$ 6,800	\$ 8,000	\$ 8,480	\$ 8,989
Maintenance Contracts	\$ 4,294	\$ 7,000	\$ 7,000	\$ 7,420	\$ 7,865
Rental of Land/Buildings	\$ 71,736	\$ 70,752	\$ 74,500	\$ 78,970	\$ 83,708
Communications	\$ 11,416	\$ 15,000	\$ 12,238	\$ 12,972	\$ 13,751
Advertising	\$ 8,573	\$ 7,500	\$ 9,000	\$ 9,540	\$ 10,112
Printing	\$ 7,659	\$ 10,000	\$ 10,000	\$ 10,600	\$ 11,236
Travel	\$ 4,743	\$ 5,200	\$ 3,200	\$ 3,392	\$ 3,596
General Supplies	\$ 41,957	\$ 56,100	\$ 56,750	\$ 60,155	\$ 63,764
Food/Meals	\$ -	\$ -	\$ 3,224	\$ 3,417	\$ 3,622
Uniforms	\$ -	\$ -	\$ 6,600	\$ 6,996	\$ 7,416
Utilities	\$ 9,097	\$ 12,500	\$ 12,400	\$ 13,144	\$ 13,933
Non-recurring Expenditure	\$ 6,635	\$ 7,658	\$ 2,080	\$ 2,205	\$ 2,337
Economic Development	\$ 15,156	\$ 20,000	\$ 29,300	\$ 31,058	\$ 32,921
Machinery & Equipment	\$ -	\$ 4,322	\$ 2,950	\$ 3,127	\$ 3,315
	\$ 1,511,275	\$ 1,644,418	\$ 1,650,334	\$ 1,728,888	\$ 1,811,234

City of Alpharetta

General Fund
Community Development
Recommended Fiscal Year 2004
Budget by Division

ACCOUNT DESCRIPTION	PLANNING ZONING FY 2004	CODE ENFORCEMENT FY 2004	ECONOMIC DEVELOPMENT FY2004	TOTAL RECOMMENDED FY 2004
Salaries / Benefits	\$ 653,560	\$ 710,832	- \$	1,364,392
Professional Development	\$ 5,820	\$ 8,750	- \$	14,570
Professional Fees	\$ 16,300	\$ 2,230	- \$	18,530
Equipment R & M	\$ 350	\$ 250	- \$	600
Vehicle R & M	\$ 1,550	\$ 6,450	- \$	8,000
Maintenance Contracts	\$ 4,000	\$ 3,000	- \$	7,000
Rental of Land/Building	\$ 74,500	- \$	- \$	74,500
Communications	\$ 12,238	- \$	- \$	12,238
Advertising	\$ 9,000	- \$	- \$	9,000
Printing	\$ 2,500	\$ 7,500	- \$	10,000
Travel	\$ 2,000	\$ 1,200	- \$	3,200
General Supplies	\$ 38,650	\$ 18,100	- \$	56,750
Uniforms	\$ -	\$ 6,600	- \$	6,600
Food/Meals	\$ 3,224	- \$	- \$	3,224
Utilities	\$ 12,400	- \$	- \$	12,400
Non-recurring Expenditure	\$ 2,080	- \$	- \$	2,080
Economic Development	\$ -	- \$	29,300	29,300
Board Member Fees	\$ 15,000	- \$	- \$	15,000
Machinery & Equipment	\$ 350	\$ 2,600	- \$	2,950
	\$ 853,522	\$ 767,512	29,300 \$	1,650,334

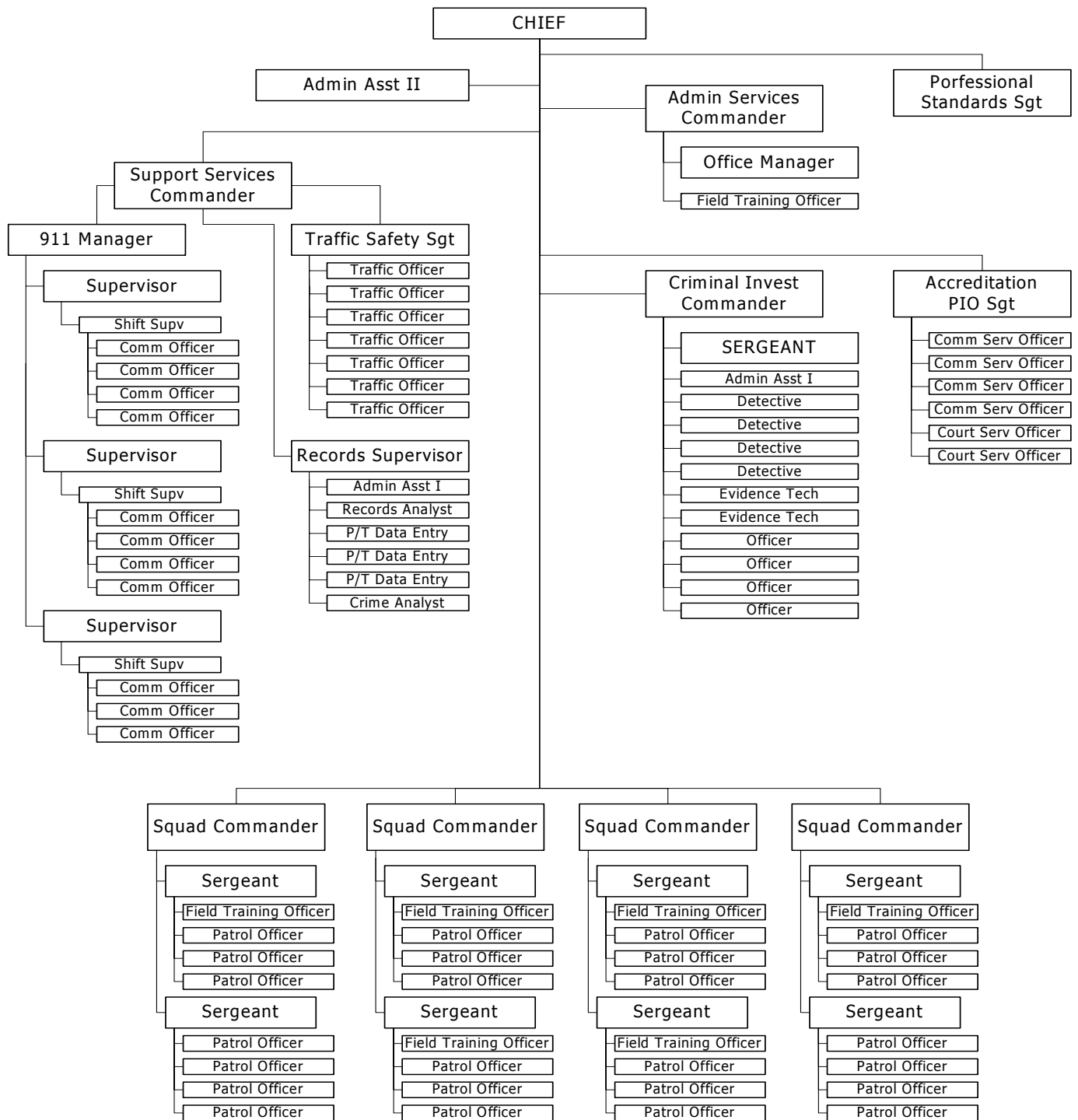
City of Alpharetta

POLICE SERVICES

Tab Sheet

ORGANIZATIONAL CHART

Department of Police Services



POLICE SERVICES

The Alpharetta Police is a modern, progressive law enforcement agency providing a full array of services to resident and the business community. They participate in advocacy and intervention programs, Law Enforcement Explorers and the Citizens Auxiliary Patrol Unit. Some of the Police initiatives include Neighborhood Watch, Business Watch, Youth Activity and Police Activities/Athletic League. The Alpharetta Police Department joined an elite society of accredited law enforcement agencies when it first became nationally accredited in 1996.

Mission Statement:

The Alpharetta Police Department will strive to ensure that highest quality of life for its citizens through developing and maintaining partnerships with the community. We will take pride in the fact that all contacts with the public will be professional and at all times personify the highest levels of honor, integrity, ethics and justice, entrusted to us, by those we are sworn to serve.

Short Term Goals & Objectives:

- Goal-To facilitate citizen awareness of crime prevention and law enforcement capabilities.
Objective-To continue to create, enhance, and implement community based programs by 100 percent, by all members of the department to all age groups.
- Goal-To purchase and implement an incident command vehicle to allow for a central point of control during community events and any critical incidents that may arise.
Objective-The department shall purchase an incident command vehicle paid in part with funds received from the Local Law Enforcement Block Grant, awarded to the department in fiscal year 2003. This vehicle will serve the department's needs in any preplanned or unusual occurrences requiring a central working area to coordinate, deploy, monitor and effectively resolve the situation.
- Goal-To increase the growth of the Bicycle Patrol Unit involving both Uniformed Police Officers and the Citizen's Auxiliary Patrol.
Objective-To continue to meet the needs of our residential, business, ad green space communities through the expansion of our Uniformed Bicycle Patrol. Bicycle patrol plays a vital role in community relations, crime suppression and police visibility. When combined with the Citizen's Auxiliary Patrol, this will serve to enhance the public's image of the police department and lower the crime rate within the city.
- Goal-To increase the size of the Traffic Safety Unit and to continue enhancing its focus on safety through enforcement, education, and engineering.
Objective-The Traffic Safety Unit shall continue to implement programs to positively alter traffic flow through roadway engineering, education of the public through the use of safety checks, enforcement of traffic laws and by adding additional officers as necessary.
- Goal-To address the increase in street level crime through the creation of a Crime Suppression Unit.
Objective- To create and equip a Crime Suppression Unit focused on the street level crimes including crimes of violence, drug crimes and gang related crimes.

POLICE SERVICES**(Continued)**

- Goal-To establish a working Reserve Police Officer program in the City of Alpharetta.
Objective-To continue towards the creation of a reserve police officer program to increase police officer presence within the community at reduced cost. Implementing a program such as this is multi-faceted; however the benefit to the city is tremendous.
- Goal-To expand business partnerships and enhance business relationships between the department and the business community.
Objective-To embody the ideas of sound business principals and enhance relationships between the department and the business community through continued informational programs such as lunch and learn and the creation of a Business Watch Program.

Long Range Goals & Objectives (within FY 2004 and FY 2005)

- Goal-To establish a working Reserve Police Officer program in the City of Alpharetta.
Objective-A reserve police officer program benefits the City by increasing police officer presence in the community at a reduced cost and benefits the community because additional law enforcement officers are available to them. Launching a program such as this is multi-faceted; however the benefit to the City is tremendous.
- Goal-To purchase an Incident Command Vehicle.
Objective-Any unusual occurrence, along with pre-planned events, require a central working area to coordinate, deploy, monitor and effectively resolve either the event natural or manmade disaster. This incident command vehicle, being mobile, will serve the department's needs in these situations.

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	77	78	81	87	81	86.5

City of Alpharetta

General Fund
Police Services

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries-Regular	\$ 4,627,505	\$ 4,860,091	\$ 5,299,899	\$ 5,538,395	\$ 5,787,622
Professional Development	\$ 16,122	\$ 23,250	\$ 28,600	\$ 30,030	\$ 31,532
Professional Fees	\$ 95,881	\$ 93,304	\$ 92,034	\$ 96,636	\$ 101,467
Equipment R & M	\$ 24,131	\$ 21,000	\$ 28,500	\$ 29,925	\$ 31,421
Vehicle R & M	\$ 195,085	\$ 216,904	\$ 286,700	\$ 301,035	\$ 316,087
Maintenance Contracts	\$ 23,774	\$ 251,000	\$ 147,205	\$ 154,565	\$ 162,294
Rental of Land/Buildings	\$ 1,104	\$ 74	\$ -	\$ -	\$ -
Communications	\$ 23,265	\$ 52,593	\$ 49,678	\$ 52,162	\$ 54,770
Printing	\$ 8,323	\$ 9,800	\$ 14,600	\$ 15,330	\$ 16,097
Travel	\$ 14,545	\$ 18,000	\$ 15,600	\$ 16,380	\$ 17,199
General Supplies	\$ 138,253	\$ 160,670	\$ 107,060	\$ 112,413	\$ 118,034
Uniforms	\$ -	\$ -	\$ 71,600	\$ 75,180	\$ 78,939
Food/Meals	\$ -	\$ -	\$ 2,000	\$ 2,100	\$ 2,205
Utilities	\$ 25,013	\$ 34,500	\$ 36,500	\$ 38,325	\$ 40,241
Non-recurring Expenditure	\$ 35,829	\$ 4,620	\$ 1,000	\$ 1,050	\$ 1,103
Machinery & Equipment	\$ 15,239	\$ 52,010	\$ 47,800	\$ 50,190	\$ 52,700
	\$ 5,244,069	\$ 5,797,816	\$ 6,228,776	\$ 6,513,716	\$ 6,811,711

City of Alpharetta

General Fund
Police Services
Recommended Fiscal
Year 2004
Budget by Division

ACCOUNT DESCRIPTION	CRIMINAL							TRAFFIC CONTROL	TOTAL RECOMMENDED FY 2004
	ADMINISTRATION	INVESTIGATION	RECORDS	YOUTH	PATROL	DETENTION			
Salaries-Regular	\$ 424,826	\$ 587,186	\$ 313,392	\$ 409,631	\$ 3,564,864	\$ -	\$ -	\$ -	5,299,899
Professional Development	\$ 14,350	\$ 1,500	\$ 1,000	\$ -	\$ 11,750	\$ -	\$ -	\$ -	28,600
Professional Fees	\$ 26,401	\$ 300	\$ 500	\$ 2,100	\$ 52,733	\$ 10,000	\$ -	\$ -	92,034
Equipment R & M	\$ 2,000	\$ -	\$ -	\$ 1,500	\$ 25,000	\$ -	\$ -	\$ -	28,500
Vehicle R & M	\$ 7,500	\$ 19,800	\$ -	\$ 11,600	\$ 229,700	\$ -	\$ 18,100	\$ -	286,700
Maintenance Contracts	\$ 47,205	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	147,205
Communications	\$ 49,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,678
Printing	\$ 14,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,600
Travel	\$ 15,300	\$ -	\$ 200	\$ 100	\$ -	\$ -	\$ -	\$ -	15,600
General Supplies	\$ 17,236	\$ 12,650	\$ 4,700	\$ 17,900	\$ 51,074	\$ -	\$ 3,500	\$ -	107,060
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 71,600	\$ -	\$ -	\$ -	71,600
Food/Meals	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000
Utilities	\$ 36,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,500
Non-Recurring	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
Machinery & Equipment	\$ -	\$ -	\$ 7,900	\$ -	\$ 39,900	\$ -	\$ -	\$ -	47,800
	\$ 658,596	\$ 621,436	\$ 327,692	\$ 442,831	\$ 4,046,621	\$ 110,000	\$ 21,600	\$ -	6,228,776

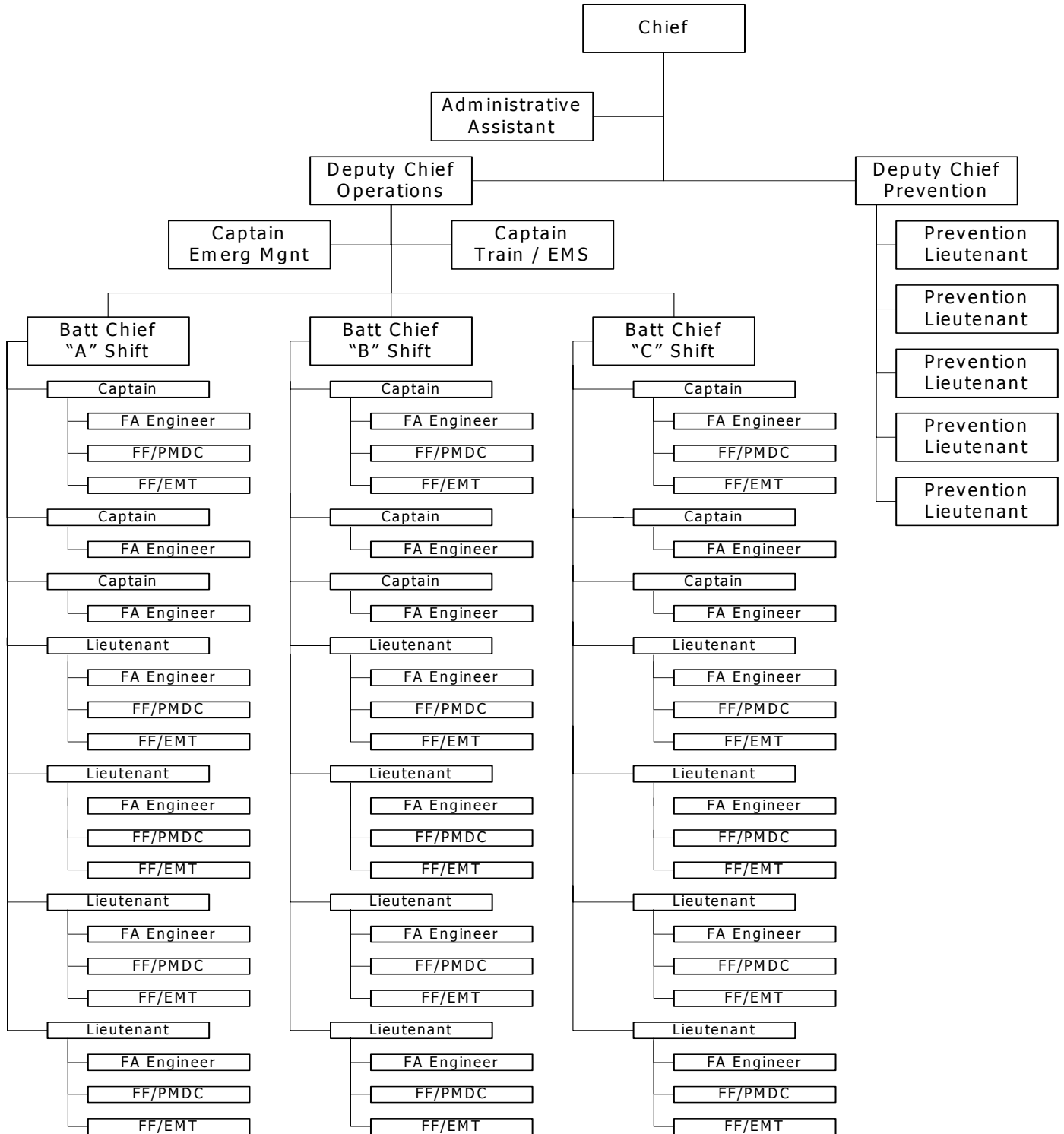
FIRE & EMERGENCY SERVICES

Tab Sheet

City of Alpharetta

ORGANIZATIONAL CHART

Department of Fire and Emergency Services



FIRE & EMERGENCY SERVICES

With a headquarters and five fire stations, this department is a proactive, citizen oriented emergency services provider. Fire and Emergency Services administration handles personnel, strategic planning, and facilities management. The Fire Prevention division oversees inspection of new and existing building, handles issuance of permits, prosecution of violators, public education and fire investigation. Operations handle suppression of uncontrolled fires, Emergency Medical Services, hazardous materials control, technical rescue, emergency warning system and disaster control and management.

Mission Statement:

The Alpharetta Department of Fire and Emergency Services is a proactive, customer oriented emergency services provider. Our objective is to provide the best possible fire and emergency medical services. Our goal is to maximize the saving of lives, minimize the loss of property and avoid loss whenever possible through prevention and education.

Goals and Objectives:

- STAFFING: maintain a minimum "on duty" staffing level of not less than 22 firefighters at all times; 37%
- FIREFIGHTER CERTIFICATION: assure that all career firefighters are certified at the National Professional Qualifications Firefighter 2 level; 6%
- CAREER DEVELOPMENT: maintain a minimum of 240 hours of training and career development for each career firefighter each year; 72%
- APPARATUS RESPONSE: place the first due fire apparatus on the scene of an emergency within four minutes of dispatch at least 90% of the time; 92%
- STRUCTURE FIRE RESPONSE: place a minimum of 12 firefighters on the scene of a structure fire within eight minutes of dispatch at least 90% of the time; 92%
- ADVANCE LIFE SUPPORT STANDARD: place an advance life support paramedic on the scene of a medical emergency within four minutes of dispatch at least 90% of the time; 91%
- PUBLIC EDUCATION: present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City; 82%, 94%. High school kitchen Safety 50%, DUI education, 50%.
- FIRE PREVENTION: conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy twice yearly. 94%

FIRE & EMERGENCY SERVICES

(Continued)

Performance Indicators:	Actual FY2002	Projected FY2003	Actual FY2003	Projected FY2004
Fire Calls Answered	170	178	124	130
Medical Calls Answered	2192	2301	2330	2446
Total Incidents	4884	5128	4381	4600
Apparatus Responses	5875	5992	5413	5521
Property Saved	94.26%	95%	77.24%	80%
Prevention Inspections	2166	2274	3855	4047
Plans Reviewed	508	533	492	516
Firefighter Injuries	0	0	7	4
Fire Deaths	1	0	1	0

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	74	72	78	78	83	86

City of Alpharetta

General Fund Fire & Emergency Services

ACCOUNT DESCRIPTION	REVISED					
	ACTUALS FY 2002	BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	
Salaries / Benefits	\$ 4,487,244	\$ 5,135,014	\$ 5,450,695	\$ 5,699,127	\$ 5,959,012	
Professional Development	\$ 11,876	\$ 15,050	\$ 51,051	\$ 55,492	\$ 60,320	
Professional Fees	\$ 22,120	\$ 23,111	\$ 64,800	\$ 70,438	\$ 76,566	
Equipment R & M	\$ 123,321	\$ 110,500	\$ 22,000	\$ 23,914	\$ 25,995	
Vehicle R & M	\$ 18,997	\$ 23,250	\$ 125,000	\$ 135,875	\$ 147,696	
Maintenance Contracts	\$ 14,481	\$ 19,400	\$ 24,800	\$ 26,958	\$ 29,303	
Communications	\$ 60,669	\$ 64,446	\$ 65,909	\$ 71,643	\$ 77,876	
Advertising	\$ -	\$ -	\$ 800	\$ 870	\$ 945	
Printing	\$ 2,860	\$ 6,400	\$ 7,100	\$ 7,718	\$ 8,389	
Travel	\$ 2,525	\$ 5,000	\$ 6,500	\$ 7,066	\$ 7,680	
General Supplies	\$ 168,873	\$ 211,327	\$ 123,300	\$ 134,027	\$ 145,687	
Uniforms	\$ -	\$ -	\$ 54,700	\$ 59,459	\$ 64,632	
Food/Meals	\$ -	\$ -	\$ 1,500	\$ 1,631	\$ 1,772	
Utilities	\$ 62,367	\$ 77,695	\$ 80,600	\$ 87,612	\$ 95,234	
Non-recurring Expenditure	\$ 3,262	\$ 1,152	\$ 1,800	\$ 1,957	\$ 2,127	
Machinery & Equipment	\$ 37,693	\$ 37,914	\$ 24,200	\$ 26,305	\$ 28,594	
	\$ 5,016,288	\$ 5,730,259	\$ 6,104,755	\$ 6,410,092	\$ 6,731,828	

City of Alpharetta

General Fund

Fire & Emergency Services

Recommended Fiscal Year 2004

Budget by Division

ACCOUNT DESCRIPTION	EMERGENCY					MEDICAL SERVICES	REPAIR SERVICES	TOTAL
	ADMINISTRATION	SUPPRESSION	MANAGEMENT	PREVENTION	TRAINING			
Salaries-Regular	\$ 417,563	\$ 4,693,552	\$ 68,004	\$ 208,673	\$ 62,903	\$ -	\$ -	5,450,695
Professional Development	\$ 500	\$ 600	\$ 1,000	\$ 5,000	\$ 43,951	\$ -	\$ -	51,051
Professional Fees	\$ 2,900	\$ 56,150	\$ -	\$ 500	\$ 4,750	\$ -	\$ 500	64,800
Equipment R & M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	22,000
Vehicle R & M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	125,000
Maintenance Contracts	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	24,800
Communications	\$ 65,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,909
Advertising	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	800
Printing	\$ 600	\$ 2,000	\$ 4,000	\$ 500	\$ -	\$ -	\$ -	7,100
Travel	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000	\$ -	\$ -	6,500
General Supplies	\$ 5,200	\$ 45,600	\$ 2,000	\$ 7,500	\$ -	\$ 19,000	\$ 44,000	123,300
Uniforms	\$ 700	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -	54,700
Food/Meals	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,500
Utilities	\$ -	\$ 80,600	\$ -	\$ -	\$ -	\$ -	\$ -	80,600
Non-recurring Expenditure	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	1,800
Machinery & Equipment	\$ 600	\$ 14,100	\$ 4,000	\$ 5,500	\$ -	\$ -	\$ -	24,200
	\$ 499,772	\$ 4,950,202	\$ 80,004	\$ 228,673	\$ 114,604	\$ 19,000	\$ 212,500	6,104,755

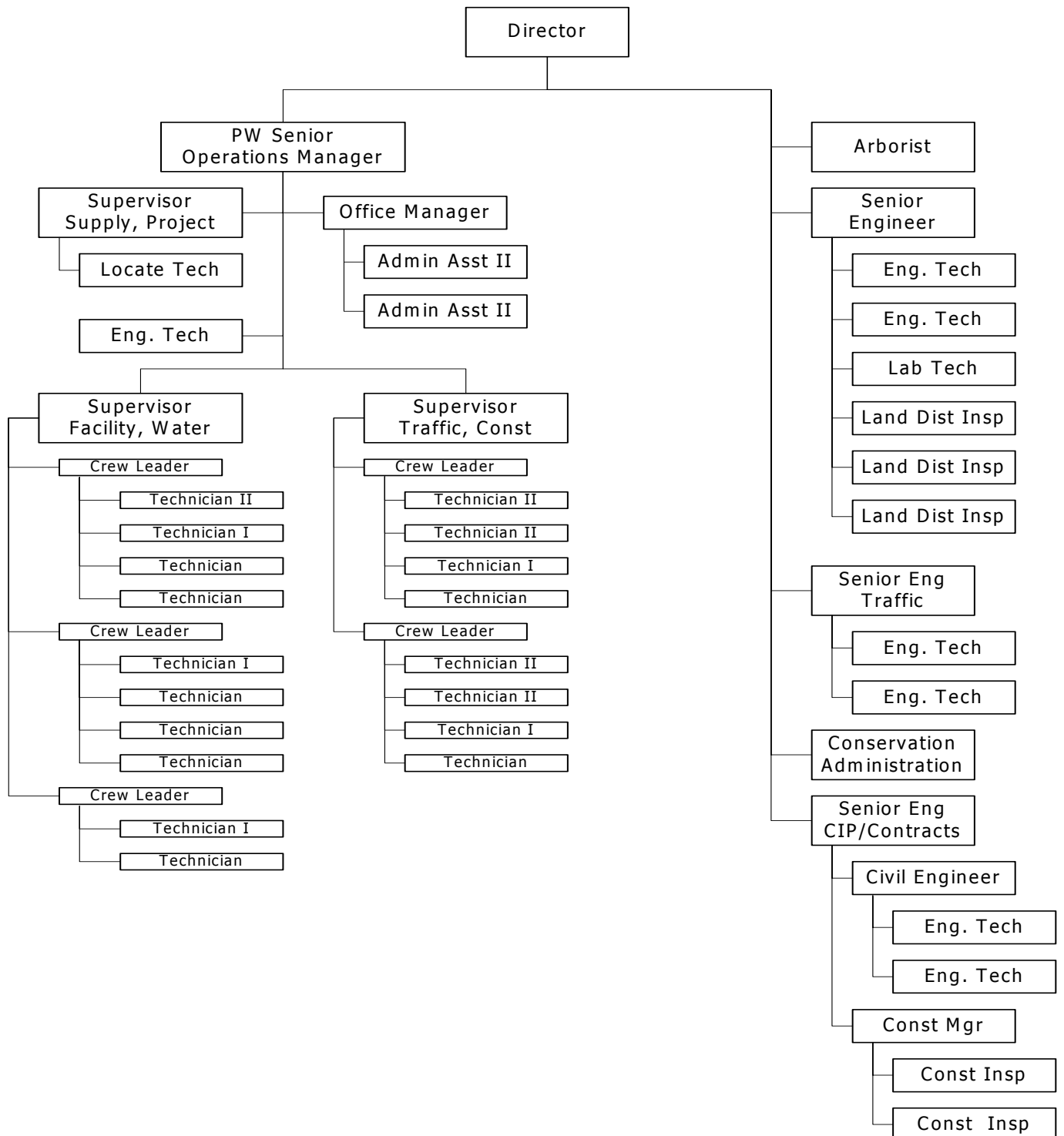
City of Alpharetta

ENGINEERING & PUBLIC WORKS

Tab Sheet

ORGANIZATIONAL CHART

Public Works / Engineering Department



City of Alpharetta

ENGINEERING & PUBLIC WORKS

This department review, oversees, manages and maintains the City of Alpharetta's streets, drainage, waterline, City buildings and grounds, traffic flow and control devices. The Engineering Division is responsible for a host of activities including erosion control and infrastructure activities. The Public Works Division consists of five groups that handle building and grounds, construction, streets, traffic and water.

Mission Statement:

The Department of Engineering and Public Works is thoroughly committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism to protect, preserve and improve the City of Alpharetta's infrastructure.

Goals and Objectives:

- Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life.
- Provide the engineering professionalism to ensure growth and progress for the City of Alpharetta
- Provide a consistent Engineering / Public Works foundation upon which the City of Alpharetta can grow and expand into the future.
- Improve intergovernmental relations.
- Provide more efficient support and response for the citizens of Alpharetta.
- Develop plans for the future.

Statistics:

	<u>FY2003</u>	<u>FY2002</u>
Construction Projects:		
Parks	3	2
Storm water Improvements	2	
City Building Improvements	1	2
Sidewalks	5	3

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	37	39	41	42	48	52

City of Alpharetta

General Fund
Engineering & Public Works

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries-Regular	\$ 2,118,619	\$ 2,649,541	\$ 2,876,205	\$ 3,005,634	\$ 3,140,888
Professional Development	\$ 11,338	\$ 17,477	\$ 22,500	\$ 24,325	\$ 26,297
Professional Fees	\$ 112,885	\$ 93,869	\$ 105,000	\$ 113,516	\$ 122,722
Equipment R & M	\$ 28,273	\$ 34,470	\$ 20,470	\$ 22,130	\$ 23,925
Vehicle R & M	\$ 59,130	\$ 56,437	\$ 65,000	\$ 70,272	\$ 75,971
Maintenance Contracts	\$ 403,489	\$ 487,000	\$ 500,000	\$ 540,550	\$ 584,389
Communications	\$ 28,492	\$ 31,000	\$ 29,617	\$ 32,019	\$ 34,616
Printing	\$ -	\$ 2,500	\$ 4,500	\$ 4,865	\$ 5,259
Equipment Rental	\$ -	\$ 4,500	\$ 4,000	\$ 4,324	\$ 4,675
Facilities R & M	\$ 48,532	\$ 60,000	\$ 60,000	\$ 64,866	\$ 70,127
Advertising	\$ -	\$ 1,000	\$ 3,500	\$ 3,784	\$ 4,091
Travel	\$ 4,669	\$ 7,994	\$ 12,500	\$ 13,514	\$ 14,610
General Supplies	\$ 206,309	\$ 237,474	\$ 260,400	\$ 281,518	\$ 304,350
Uniforms	\$ -	\$ -	\$ 20,000	\$ 21,622	\$ 23,376
Food/Meals	\$ -	\$ -	\$ 1,600	\$ 1,730	\$ 1,870
Utilities	\$ 739,282	\$ 750,000	\$ 776,000	\$ 838,934	\$ 906,971
Coring Samples	\$ 6,170	\$ 5,288	\$ 6,000	\$ 6,487	\$ 7,013
Non-recurring Expenditure	\$ 5,587	\$ 5,024	\$ 1,500	\$ 1,622	\$ 1,753
Tree Commission	\$ -	\$ 2,500	\$ 3,500	\$ 3,784	\$ 4,091
Promotions	\$ -	\$ -	\$ 27,500	\$ 29,730	\$ 32,141
Board Member Fees	\$ -	\$ -	\$ 1,000	\$ 1,081	\$ 1,169
Machinery & Equipment	\$ 85,577	\$ 89,940	\$ 50,000	\$ 54,055	\$ 58,439
	\$ 3,858,352	\$ 4,536,041	\$ 4,850,792	\$ 5,140,362	\$ 5,448,743

City of Alpharetta

General Fund
Engineering & Public Works
Recommended
Fiscal Year 2004
Budget by Division

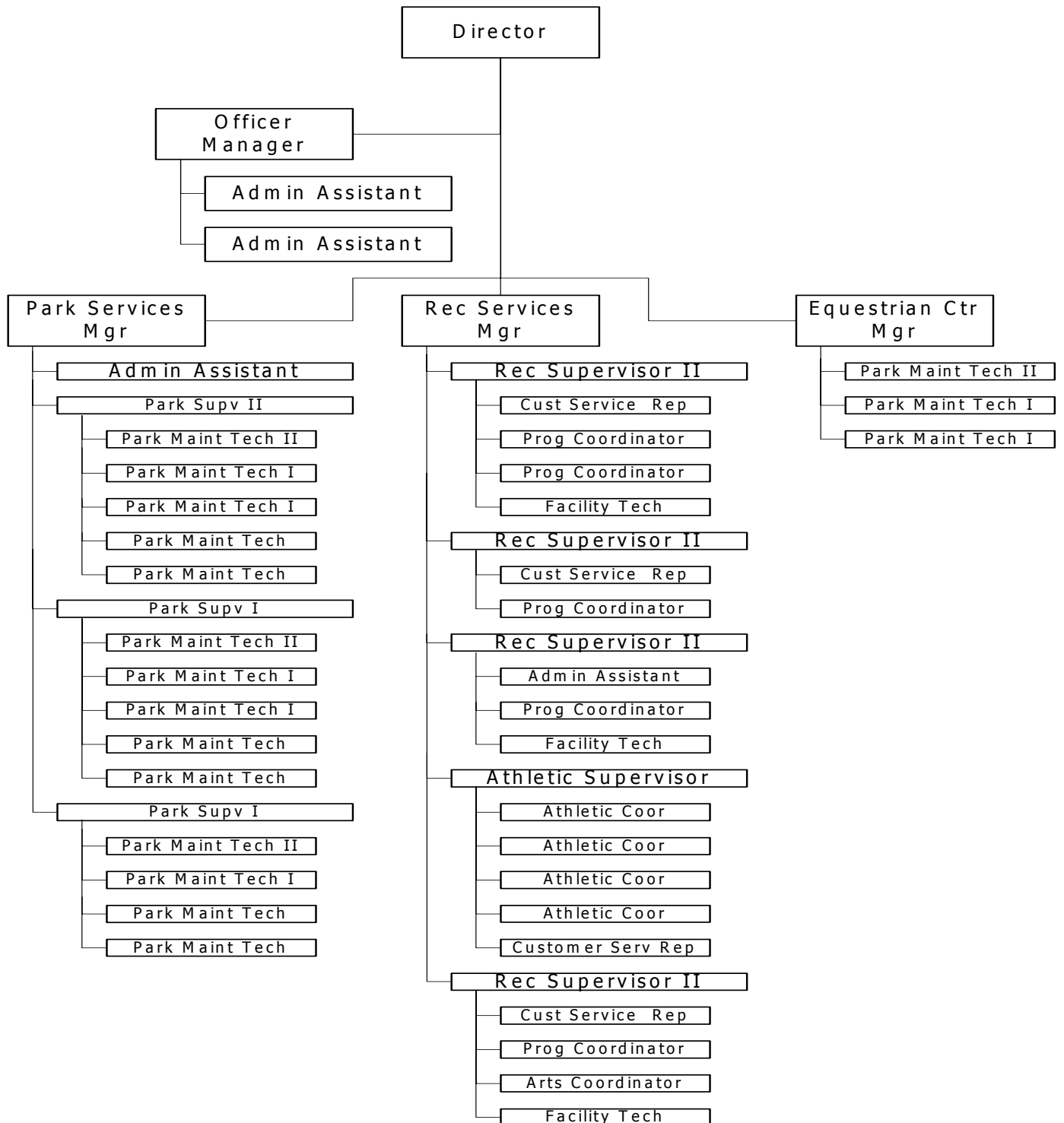
ACCOUNT DESCRIPTION	ENGINEERING ADMINISTRATION	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS	CONSERVATION ADMINISTRATION	TOTAL RECOMMENDED FY 2004
Salaries-Regular	\$ 1,222,758	\$ 448,328	\$ 1,140,957	\$ 64,162	\$ 2,876,205
Professional Development	\$ 10,000	\$ 5,000	\$ 5,000	\$ 2,500	\$ 22,500
Professional Fees	\$ 20,500	\$ 33,000	\$ 50,000	\$ 1,500	\$ 105,000
Equipment R & M	\$ 470	\$ -	\$ 20,000	\$ -	\$ 20,470
Vehicle R & M	\$ 20,000	\$ 5,000	\$ 40,000	\$ -	\$ 65,000
Maintenance Contracts	\$ -	\$ 2,000	\$ 498,000	\$ -	\$ 500,000
Communications	\$ -	\$ 29,617	\$ -	\$ -	\$ 29,617
Advertising	\$ 1,000	\$ -	\$ -	\$ 2,500	\$ 3,500
Printing	\$ 1,000	\$ 1,000	\$ 500	\$ 2,000	\$ 4,500
Equipment Rental	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Travel	\$ 5,000	\$ 2,000	\$ 1,500	\$ 4,000	\$ 12,500
Facilities R & M	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
General Supplies	\$ 14,000	\$ 15,000	\$ 221,400	\$ 10,000	\$ 260,400
Uniforms	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Food/Meals	\$ 300	\$ 500	\$ 500	\$ 300	\$ 1,600
Utilities	\$ -	\$ 500	\$ 775,500	\$ -	\$ 776,000
Coring Samples	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Non-recurring Expenditure	\$ 500	\$ 500	\$ 500	\$ -	\$ 1,500
Tree Commission	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
Promotions	\$ 7,500	\$ -	\$ -	\$ 20,000	\$ 27,500
Board Member Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Machinery & Equipment	\$ 32,000	\$ 3,000	\$ 15,000	\$ -	\$ 50,000
	\$ 1,344,528	\$ 545,445	\$ 2,852,857	\$ 107,962	\$ 4,850,792

RECREATION & PARKS DEPARTMENT

Tab Sheet

ORGANIZATIONAL CHART

Department of Recreation and Parks



City of Alpharetta

RECREATION & PARKS DEPARTMENT

The nationally accredited and award-winning department provides the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens. This department oversees a wide variety of programs for all ages including senior adults. It also oversees Alpharetta's Cultural Arts Program, the Equestrian Center and the Greenway System.

Mission Statement:

The Alpharetta Recreation and Parks Department is dedicated to providing the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens.

Goals and Objectives:

- Offer a wider variety of programs to citizens; athletic, art and general programs
- Improve the amenities to the Greenway system
- Expand Cultural Arts programming
- Hire and retain the highest quality staff to serve the public
- Provide the safest grounds and facilities possible
- Provide highest quality of play surfaces and playgrounds
- Provide each staff person with Professional growth and training
- Identify and design additional park site
- Review and improve accreditation standards
- Work with Council and Recreation Commission to identify and program deficiencies

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	36	44	44	49	50	50

City of Alpharetta

General Fund
Recreation and Parks
Recommended Fiscal Year 2004

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 2,372,950	\$ 2,676,340	\$ 2,942,086	\$ 3,095,702	\$ 3,258,099
Professional Development	\$ 8,970	\$ 10,225	\$ 15,085	\$ 16,412	\$ 17,857
Professional Fees	\$ 69,311	\$ 106,871	\$ 118,488	\$ 128,915	\$ 140,259
Equipment R & M	\$ 48,037	\$ 37,040	\$ 34,700	\$ 37,754	\$ 41,076
Vehicle R & M	\$ 33,946	\$ 35,500	\$ 45,000	\$ 48,960	\$ 53,268
Operations R & M	\$ -	\$ 57	\$ -	\$ -	\$ -
Maintenance Contracts	\$ 226,481	\$ 267,937	\$ 230,663	\$ 250,961	\$ 273,046
Communications	\$ 34,459	\$ 41,832	\$ 48,000	\$ 52,224	\$ 56,820
Advertising	\$ 7,218	\$ 7,938	\$ 8,000	\$ 8,704	\$ 9,470
Printing	\$ 45,540	\$ 49,700	\$ 54,730	\$ 59,546	\$ 64,786
Travel	\$ 19,012	\$ 19,825	\$ 21,640	\$ 23,544	\$ 25,616
General Supplies	\$ 158,100	\$ 160,389	\$ 150,425	\$ 163,662	\$ 178,065
Uniforms	\$ -	\$ -	\$ 14,600	\$ 15,885	\$ 17,283
Utilities	\$ 314,068	\$ 291,140	\$ 326,800	\$ 355,558	\$ 386,848
Food/Meals	\$ -	\$ -	\$ 975	\$ 1,061	\$ 1,154
Facilities R & M	\$ 96,845	\$ 60,000	\$ 62,300	\$ 67,782	\$ 73,747
Grounds R & M	\$ 242,879	\$ 241,230	\$ 250,000	\$ 272,000	\$ 295,936
Equipment Rental	\$ 5,118	\$ 18,500	\$ 6,200	\$ 6,746	\$ 7,339
Non-recurring Expenditure	\$ 17,605	\$ 4,729	\$ 1,150	\$ 1,251	\$ 1,361
Programs/Events	\$ 848,461	\$ 964,282	\$ 1,095,322	\$ 1,191,710	\$ 1,296,581
Renovations	\$ 6,253	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 25,974	\$ 83,627	\$ 23,263	\$ 25,310	\$ 27,537
Alpha Historical Society	\$ 10,113	\$ 15,000	\$ 15,500	\$ 16,864	\$ 18,348
	\$	\$ 5,092,162	\$ 5,464,927	\$ 5,840,551	\$ 6,244,496

City of Alpharetta

General Fund
Recreation and Parks
Recommended
Fiscal Year 2004
Budget by Division

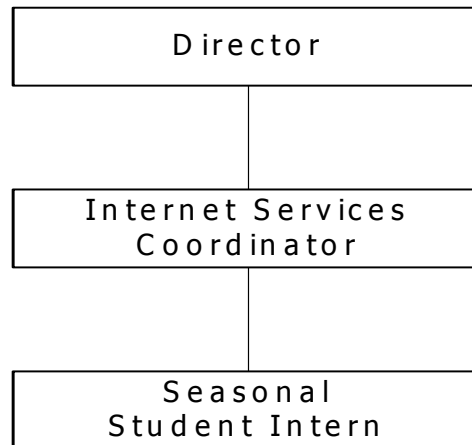
ACCOUNT DESCRIPTION	AQUATICS	ATHLETICS	COMMUNITY CENTER	CULTURAL ARTS	PARKS MAINT.	ADMIN.	SENIOR CENTER	EQUEST. CENTER	WILLS PARK	REC. SERVICES	TOTAL RECOMM. FY 2004
Salaries / Benefits	\$ 91,637	\$ 397,661	\$ 229,574	\$ 81,619	\$ 944,509	\$ 441,901	\$ 223,897	\$ 175,635	\$ 226,388	\$ 129,265	\$ 2,942,086
Professional Development	\$ 2,500	\$ 1,505	\$ 1,295	\$ 1,005	\$ 2,560	\$ 3,635	\$ 560	\$ 750	\$ 920	\$ 355	\$ 15,085
Professional Fees	\$ -	\$ 3,200	\$ 3,200	\$ 49,090	\$ 8,500	\$ 38,613	\$ 3,200	\$ 6,350	\$ 3,200	\$ 3,135	\$ 118,488
Equipment R & M	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 20,600	\$ -	\$ -	\$ 10,100	\$ -	\$ -	\$ 34,700
Vehicle R & M	\$ -	\$ -	\$ -	\$ -	\$ 21,200	\$ 3,160	\$ 18,500	\$ 2,140	\$ -	\$ -	\$ 45,000
Maintenance Contracts	\$ 6,500	\$ -	\$ 5,000	\$ -	\$ 141,680	\$ 4,240	\$ 3,243	\$ 70,000	\$ -	\$ -	\$ 230,663
Rental Equipment	\$ -	\$ -	\$ 200	\$ -	\$ 5,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 6,200
Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ 48,000
Advertising	\$ 500	\$ -	\$ -	\$ 750	\$ 3,250	\$ 1,750	\$ -	\$ -	\$ 750	\$ 1,000	\$ 8,000
Printing	\$ 530	\$ 2,800	\$ 3,500	\$ 1,300	\$ 5,100	\$ 2,400	\$ 2,600	\$ 700	\$ 3,500	\$ 32,300	\$ 54,730
Travel	\$ -	\$ 3,940	\$ 2,490	\$ 600	\$ 1,600	\$ 7,020	\$ 2,050	\$ 2,500	\$ 1,080	\$ 360	\$ 21,640
General Supplies	\$ 18,780	\$ 6,500	\$ 7,000	\$ 17,610	\$ 38,900	\$ 14,565	\$ 10,705	\$ 18,700	\$ 8,115	\$ 9,550	\$ 150,425
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$ 14,600
Food/Meals	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ 975
Facilities R & M	\$ -	\$ -	\$ -	\$ -	\$ 62,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,300
Grounds R & M	\$ -	\$ -	\$ -	\$ -	\$ 218,000	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ 250,000
Utilities	\$ -	\$ -	\$ 35,400	\$ -	\$ 220,000	\$ -	\$ 14,000	\$ 30,000	\$ 27,400	\$ -	\$ 326,800
Non-recurring Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 650	\$ -	\$ -	\$ 1,150
Programs/Events	\$ 42,862	\$ 385,434	\$ 341,130	\$ 36,300	\$ -	\$ -	\$ 74,845	\$ -	\$ 174,450	\$ 40,301	\$ 1,095,322
Machinery & Equipment	\$ -	\$ 12,950	\$ -	\$ -	\$ 2,171	\$ 2,171	\$ 4,471	\$ 1,500	\$ -	\$ -	\$ 23,263
Alpha Historical Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ 15,500
	\$ 163,309	\$ 813,990	\$ 631,789	\$ 189,274	\$ 1,707,820	\$ 583,980	\$ 358,071	\$ 354,625	\$ 445,803	\$ 216,266	\$ 5,454,927

PUBLIC INFORMATION

Tab Sheet

ORGANIZATIONAL CHART

Department of Public Information



PUBLIC INFORMATION

Recognizing the public benefit of good internal and external communications led to the establishment of the Public Information Department in late 2002. The newest of the City departments, Public Information brings all public relations responsibilities in house.

Creating an environment and attitude that encourages educated public participation in the local government is the department's focus throughout its goals, objectives and priorities. The department provides a management function that establishes and maintains mutually beneficial relationships between the City and the Public. Specific responsibilities include media relations, web site, publications, and communications consulting for the other departments and elected officials.

Mission Statement

The mission of the Public Information Department is to promote awareness and understanding of City services, policies, information, programs, and priorities to its citizens, business partners and other interested populations.

Goals and Objectives

The Department of Public Information will focus on four goals this year:

- Develop a long range Communications and Public Relations Plan
- Increase available communication conduits between the public and the government
- Increase public/government interaction through technology including the City's web site
- Increase accurate media coverage

Building great communications and public relationships have long been a principle of successful private sector businesses. As a "City of Excellence", Alpharetta has adopted this principle as valid and critical for the local government as well. Building a structure of solid internal and external communication processes that can sustain the public's information demands is the first step toward effective and interactive communication.

This being the first full and budgeted year, the main goal will be to develop a long range plan to serve as the building blocks of a functional, efficient public relations system. Other goals specified for this fiscal year can take place simultaneously with the long range plan.

For the past fiscal year, the department focused on assessing current communication strengths and weaknesses, building Coordinator and a high school intern. The 2003 focus allowed the Department to gain ground while it organized for its first full year of operation media relationships, and redesign of the current web site. Additionally, the department added personnel: an Internet Services Coordination and a high school intern. The 2003 focus allowed the Department to gain ground while it organized for its first full year of operation.

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	-	-	-	-	2.5	2.5

General Fund
Public Information

City of Alpharetta

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ -	\$ 74,544	\$ 177,612	\$ 185,605	\$ 193,957
Professional Development	\$ -	\$ 125	\$ 3,005	\$ 3,155	\$ 3,313
Professional Fees	\$ -	\$ 725	\$ 8,000	\$ 8,400	\$ 8,820
Maintenance Contracts	\$ -	\$ 2,100	\$ 11,000	\$ 11,550	\$ 12,128
Communications	\$ -	\$ 500	\$ 1,652	\$ 1,735	\$ 1,821
Advertising	\$ -	\$ 5,400	\$ 4,200	\$ 4,410	\$ 4,631
Printing	\$ -	\$ 11,600	\$ 20,000	\$ 21,000	\$ 22,050
Travel	\$ -	\$ -	\$ 1,346	\$ 1,413	\$ 1,484
General Supplies	\$ -	\$ 4,400	\$ 19,458	\$ 20,431	\$ 21,452
Food/Meals	\$ -	\$ -	\$ 550	\$ 578	\$ 606
Machinery and Equipment	\$ -	\$ 6,475	\$ 2,400	\$ 2,520	\$ 2,646
	\$ -	\$ 105,869	\$ 249,223	\$ 260,796	\$ 272,908

SPECIAL REVENUE FUNDS

Tab Sheet

City of Alpharetta

SPECIAL REVENUE FUNDS

Statement of Purpose:

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.105, special revenue funds are used "to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes." All Special Revenue Funds use the modified accrual basis of accounting and budgeting.

Current Funds:

Drug Enforcement Agency Fund: The DEA Fund was established to account for funds received from shared revenues resulting from confiscation of property from drug offender's arrests. The revenues are restricted to law enforcement and cannot be used to supplant the normal operating budget of the Police Department. Operationally, this fund is included within Public Safety, specifically the Police Department, and used to track equipment and machinery acquisitions.

Emergency 911 Fund: Established to account for funds received from users of the Emergency 911 System, these funds are to be used for expenditures necessary to maintain the system within the City. Operationally, this fund is a department within Public Safety, specifically the Police Department and collects revenues from wired and wireless communication providers on a monthly basis.

Community Green Space Program: During calendar year 2000 the State of Georgia initiated a program for Counties and Cities to receive funds for the creation and dedication of passive green space. This fund was created as a result of that grant program, and records all transactions, grant awards and corresponding expenditures.

Impact Fees: This fund is used to account for the revenues derived from residential and commercial development within Alpharetta. Revenues received are used as an offset to City expenditures to fund system improvements, mainly infrastructure, as detailed within the City's Impact Fee Ordinance. Operationally, the revenues are transferred to the Debt Service Fund.

Hotel/Motel Fund: This fund accounts for the levy and collection of excise tax upon hotels and motels for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levy's a 6% tax to 22 area hotels and motels, with the tax allocated as follows:

Alpharetta Convention and Visitors Bureau - 43 1/3%

Downtown Business District – 16 2/3%

City of Alpharetta – remainder

City of Alpharetta

POLICE SERVICES – DRUG ENFORCEMENT AGENCY AND E-911 FUND

A division of the Police Department, this cost center supports the revenue collected and expenditures in association of the emergency service via telecommunications. Dispatch, criminal research, and emergency response are among several of this division's responsibilities.

Mission Statement:

To ensure every Communication Officer exemplifies a standard of excellence surpassed by none. Communication Officers can and will, respond immediately to any situation with professional pride, expert skill, undaunted responsibility and dedicated customer service.

Goals and Objectives:

- To maintain a minimum staff of 5 operators on duty at all times;
- To provide professional pre-arrival instructions to those in need;
- To ensure 100% compliance of all mandatory, critical and high liability training areas to meet all local, State and Federal guidelines.
- Provide professional development and direction through internal and external resources.

Employee Summary:

FISCAL YEAR:	1999	2000	2001	2002	2003	2004 Proposed
	12	13	16	18	18	18

City of Alpharetta

POLICE SERVICES – DRUG ENFORCEMENT AGENCY FUND

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
FINES AND FORFEITURES	\$ 100,624	\$ 5,000	\$ 10,100	\$ 5,000	\$ 4,500
INTEREST	\$ 2,265	\$ 1,560	\$ 600	\$ 325	\$ 175
BUDGETED FUND BALANCE	\$ -	\$ 90,000	\$ 15,000	\$ -	\$ -
TOTAL CONFISCATED ASSET FUND	\$ 102,889	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675

Expenditures by Department:

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
POLICE ADMINISTRATION	\$ 2,776	\$ -	\$ -	\$ -	\$ -
CAPITAL REQUEST – POLICE	\$ 90,663	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675
TOTAL CONFISCATED ASSET FUND	\$ 93,439	\$ 96,560	\$ 25,700	\$ 5,325	\$ 4,675

City of Alpharetta

POLICE SERVICES – E 911 FUND

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
CHARGES FOR SERVICES	\$ 1,129,866	\$ 1,059,764	\$ 1,123,732	\$ 1,176,776	\$ 1,211,723
OTHER	\$ 22,086	\$ 70,282	\$ 108,075	\$ 65,124	\$ 62,469
TOTAL	\$ 1,151,952	\$ 1,130,046	\$ 1,231,807	\$ 1,241,900	\$ 1,274,192

Expenditures by Department:

Police Communications

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries-Regular	\$ 759,192	\$ 856,033	\$ 895,623	\$ 931,198	\$ 965,128
Professional Development	\$ 2,570	\$ 7,200	\$ 7,475	\$ 9,475	\$ 9,475
Professional Fees	\$ 18,458	\$ 19,160	\$ 20,680	\$ 22,680	\$ 22,680
Maintenance Contracts	\$ 33,214	\$ 74,048	\$ 99,622	\$ 99,622	\$ 99,622
Communications	\$ 92,194	\$ 102,924	\$ 110,536	\$ 118,036	\$ 118,036
Travel	\$ 3,672	\$ 5,660	\$ 4,900	\$ 6,900	\$ 6,900
General Supplies	\$ 3,810	\$ 5,502	\$ 6,500	\$ 7,000	\$ 7,000
Utilities	\$ 7,479	\$ 17,000	\$ 19,200	\$ 19,200	\$ 19,200
Non-recurring Expenditure	\$ 394	\$ 750	\$ 250	\$ 250	\$ 250
Renovations	\$ 462,165	\$ 8,754	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 16,324	\$ 33,015	\$ 67,021	\$ 27,539	\$ 25,901
Total	\$ 1,399,472	\$ 1,130,046	\$ 1,231,807	\$ 1,241,900	\$ 1,274,192

City of Alpharetta

COMMUNITY GREEN SPACE PROGRAM

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Department:

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
FINANCE	\$ -	\$ -	82,516	\$ -	\$ -
TOTAL FINANCE	\$ -	\$ -	82,516	\$ -	\$ -

FINANCIAL SERVICES - IMPACT FEE FUND

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
IMPACT FEES	\$ 722,324	\$ 371,113	\$ 422,000	\$ 505,000	\$ 455,000
OTHER	\$ 59,435	\$ 15,000	\$ 18,000	\$ 11,000	\$ 7,250
BUDGETED FUND BALANCE	\$ -	\$ 1,100,000	\$ 785,000	\$ 4,150	\$ 6,400
TOTAL IMPACT FEE FUND	\$ 781,759	\$ 1,486,113	\$ 1,225,000	\$ 520,150	\$ 468,650

Expenditures by Department:

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
NON-DEPARTMENTAL	\$ 21,670	\$ 15,000	\$ 12,660	\$ 15,150	\$ 13,650
O/T DEBT SERVICE FUND	\$ 860,000	\$ 1,100,000	\$ 785,000	\$ 505,000	\$ 455,000
FIRE	\$ 800,223	\$ -	\$ -	\$ -	\$ -
ROAD / STREETS	\$ 174,761	\$ -	\$ -	\$ -	\$ -
TOTAL IMPACT FEE FUND	\$ 1,856,653	\$ 1,115,000	\$ 797,660	\$ 520,150	\$ 468,650

FINANCIAL SERVICES - HOTEL/MOTEL FUND

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
TAX	\$ 2,218,559	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000
TOTAL HOTEL/MOTEL FUND	\$ 2,218,559	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000

Expenditures by Department:

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
ALPHARETTA CVB	\$ 961,301	\$ 911,230	\$ 997,023	\$ 982,690	\$ 1,013,839
GENERAL FUND TRANSFERS	\$ 887,424	\$ 841,200	\$ 920,400	\$ 936,630	\$ 966,319
ALPHARETTA BC, INC.	\$ 369,834	\$ 350,570	\$ 383,577	\$ 383,680	\$ 395,842
TOTAL HOTEL/MOTEL FUND	\$ 2,218,559	\$ 2,103,000	\$ 2,301,000	\$ 2,303,000	\$ 2,376,000

CAPITAL PROJECTS

Tab Sheet

GENERAL CAPITAL PROJECTS FUND

STATEMENT OF PURPOSE:

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.106, Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.

BUDGET APPROPRIATION/ALLOCATION

On an annual basis, the unreserved/undesignated portion of fund balance from the General Fund is appropriated as an inter-fund transfer to the Capital Project Fund. This transfer facilitates the funding of projects on an annual basis, utilizing a pay-as-you-go funding system. The City adopts project-length budgets that do not lapse at year-end, but remain in full-effect until project completion, or re-allocation by City Council.

Traditionally, capital projects are funded at the time of budget adoption based upon priority. New projects are identified all-year as they are determined. As this occurs, a project summary sheet is initiated which briefly describes the project, with a cost estimate if available. As funding is available, Council nominates the priority for each project, and as budget allows, projects that can receive budget appropriations totaling less than the resources available are approved.

Through the annual project identification methods, multi-year forecasting can be completed based upon project priority for non-funded projects. Effects upon operating expenses and future liabilities incurred for the expansion of existing facilities/services, or increased maintenance costs are identified with each project. Traditionally, increases in the maintenance/operating costs associated with capital projects are weighed at the time of project approval, and requested within the following year's operating costs.

BUDGETED CAPITAL EXPENDITURES

A summary list of projects appropriated for fiscal year 2004 follows, with detail on each specific project found later within the is document. Further, capital projects, which have budget appropriations in prior years, are administratively carried forward.

BUDGETARY POLICY

In compliance with Georgia Law, the City adopts a legal level of budgetary control at the fund level for each of the Capital Improvement Funds. Amendments throughout the year are completed based upon City Council/City Administrator directive, and customarily are only done if a project priority changes or remaining appropriation exists once the project is completed. The use of capital funds for operating expenses is prohibited, and transfers between Capital Improvement Funds and any other funds is not allowed.

GENERAL CAPITAL PROJECTS FUND

(Continued)

Current Year – Capital Project Fund

New Funding

Technology Services

IT Strategic Plan \$100,000

Police

In-Car Video System \$90,000

Fire

Air Packs \$90,000

Tornado Warning Sirens \$30,000

Engineering & Public Works

Roof Replacements \$170,000

Milling and Resurfacing \$452,000

Striping \$200,000

Traffic Signal Equipment \$200,000

Traffic Sign Replacement \$50,000

Skid Loader \$70,000

Traffic Signal Interconnect \$100,000

Traffic Calming \$25,000

Parks & Recreation

North Park Artificial Turf Field \$250,000

Wills Park Tag Office \$50,000

Covered Arena Refurbishing (EC) \$98,000

Greenway Maintenance Facility \$250,000

Webb Bridge Park Soccer Lights \$150,000

Community Development

Economic Development Plan \$80,000

Performing Arts Center \$1,000,000

Transportation Mgmt. Assoc. \$50,000

Phase I-Park Benches \$11,000

City of Alpharetta

Capital Project July 1, 2003 In-Car Video System Police Department

Scope

Description: Replacement of twenty (20) in-car video systems. This project replaces outdated/unserviceable video systems in patrol officers' vehicles. The in-car video system has proven invaluable in police related pursuits which have resulted in the death of the pursued suspect. The use of in-car cameras has become an accepted practice in law enforcement.

Financial Impact: In-car video systems have the potential to decrease the liability associated with Police Department operations.

Financial Status

Projected Costs: \$90,000.00

Funding Source:

Local: \$90,000.00

Bond:

Federal:

External:

Balance: \$90,000.00

City of Alpharetta

Capital Project July 1, 2003 Phase I – Public Benches Community Development

Scope

Description: After a study done by the Youth Council it was determined that Alpharetta needed to have placement of public benches throughout the City. Youth Council determined that this project would cost approximately \$46,000.00 to complete. The Council appropriated \$11,000.00 of the FY2004 Capital Budget towards this project. This project will enhance the visitor friendly downtown atmosphere on the Alpharetta square.

Financial Impact: The City acknowledges that the park benches will need to be maintained. The maintenance of the park benches will be facilitated by Public Works crews currently maintaining the areas where these benches will be placed.

Financial Status

Projected Costs:	\$11,000.00
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Funding Source:	
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Local:	\$11,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$11,000.00
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City of Alpharetta

Capital Project July 1, 2003 Transportation Management Association Community Development

Scope

Description: Funds for Transportation Management Association to be operated and maintained through private contributions.

Financial Impact: The forming of a Transportation Management Association has no immediate Financial Impact. A formal Transportation Association may create the potential for future expenditures for a comprehensive transportation management plan.

Financial Status

Projected Costs: \$50,000.00

Funding Source:

Local: \$50,000.00

Bond:

Federal:

External:

Balance: \$50,000.00

City of Alpharetta

Capital Project July 1, 2003 Performing Arts Center Community Development

Scope

Description: The City of Alpharetta in conjunction with the City of Roswell and Fulton County are supporting the initiatives to build a Performing Arts Center in North Fulton County. The City of Alpharetta is making a contribution of \$1,000,000.00 as an initial investment to help secure land purchase for a Performing Arts Center. This Performing Arts Center will provide a cultural art venue for the Northern region of the county and provide an additional revenue source for the county.

Financial Impact: The North Fulton County Performing Arts Center creates no future Financial Impact for the City, however, a Performing Arts Center could possibly generate future revenues, such as sales tax, and increase the desirability of the City of Alpharetta as a community to work, live, and play.

Financial Status

Projected Costs:	\$1,000,000.00
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Funding Source:	
Local:	\$1,000,000.00
Bond:	
Federal:	
External:	

Balance:	\$1,000,000.00
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City of Alpharetta

Capital Project July 1, 2003 Economic Development Plan Community Development

Scope

Description: Strategic plan to update existing document and identify one, three, and five year opportunities for business attraction, retention and other economic development objectives.

Financial Impact: The financial impact of this project will be absorbed by the increase in visitor and business activity within the City, as a result of the economic development plan. Increase in visitor and business activity produces additional revenue in the form of hotel/motel tax, business license revenue, personal property tax, sales tax, and other revenue sources.

Financial Status

Projected Costs:	\$80,000.00
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Funding Source:	
Local:	\$80,000.00
Bond:	
Federal:	
External:	

Balance:	\$80,000.00
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City of Alpharetta

Capital Project July 1, 2003 Webb Bridge Park Soccer Lights Parks & Recreation

Scope

Description: Lighting for the soccer fields at Webb Bridge Park will be installed to allow for late evening soccer practices and games.

Financial Impact: The additional revenue generated from being able to utilize the soccer fields during evening hours will offset the expenditure for field lighting.

Financial Status

Projected Costs:	\$150,000.00
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Funding Source:	
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Local:	\$150,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$150,000.00
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City of Alpharetta

Capital Project July 1, 2003 Greenway Maintenance Facility Parks & Recreation

Scope

Description: Construction of a small greenway facility at the Kimball Bridge Road entrance to the Greenway System. Currently the equipment used on this section of the greenway is being moved in and out as needed.

Financial Impact: An on-site maintenance facility will increase staff productivity in the daily maintenance of the Greenway, resulting in greater cost efficiency in staff time and equipment use.

Financial Status

Projected Costs: \$250,000.00

Funding Source:

Local: \$250,000.00

Bond:

Federal:

External:

Balance: \$250,000.00

City of Alpharetta

Capital Project July 1, 2003 Covered Arena Refurbishing/Equestrian Center Parks & Recreation

Scope

Description: The existing covered arena at the Equestrian Center is in need of maintenance. It was determined that the structure was in good condition, but that it requires pressure washing, minor repairs, and surfaces to be coated with Rust Grip.

Financial Impact: Proper maintenance of the covered arena will significantly extend the life of the facility, prolonging the expenditures associated with facility replacement.

Financial Status

Projected Costs:	\$98,000.00
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Funding Source:	
Local:	\$98,000.00
Bond:	
Federal:	
External:	

Balance:	\$98,000.00
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City of Alpharetta

Capital Projects July 1, 2003 Wills Park Tag Office Parks & Recreation

Scope

Description: Completion of the renovation of the structure at Wills Park to eventually be used for recreation programs and summer camp.

Financial Impact: Additional revenue will be generated by using the renovated Wills Park Facility to host additional recreation programs.

Financial Status

Projected Costs: \$50,000.00

Funding Source:

Local: \$50,000.00

Bond:

Federal:

External:

Balance: \$50,000.00

City of Alpharetta

Capital Project July 1, 2003 North Park Artificial Turf Field Parks & Recreation

Scope

Description: North Park Football stadium conversion of natural turf to state of the art artificial turf.

Financial Impact: This upgrade would greatly increase playability, thus increasing the amount of revenue that will be generated by the City. In addition, the maintenance costs of artificial turf are less than those of natural turf.

Financial Status

Projected Costs:	\$250,000.00
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Funding Source:	
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Local:	\$250,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$250,000.00
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City of Alpharetta

Capital Project July 1, 2003 Traffic Calming Engineering & Public Works

Scope

Description: Annual project to provide City-wide traffic calming measures by Public Works crews. This is an ongoing maintenance project for the City to ensure the safety of the citizens.

Financial Impact: Ongoing maintenance of traffic calming devices potentially reduces loss of property/life and thereby reducing City liability.

Financial Status

Projected Costs:	\$25,000.00
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Funding Source:	
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Local:	\$25,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$25,000.00
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City of Alpharetta

Capital Project July 1, 2003 Traffic Signal Interconnect Engineering & Public Works

Scope

Description: Design and construction of Traffic Signal Interconnect System. Phase 1 is from the Engineering/Public Works to NAVIGATOR system. Phase 2 is along Mansell Road from Georgia 400 to State Route 9. Phase 3 involves the traffic control center at Engineering/Public Works.

Financial Impact: This project will allow the City to synchronize the flow of traffic and to effectively deal with traffic crisis that often occur due to incidents on Georgia 400. Public safety departments can potentially save personnel time and equipment usage through the reduction of traffic incidents.

Financial Status

Projected Costs: \$100,000.00

Funding Source:
Local: \$100,000.00
Bond:
Federal:
External:

Balance: \$100,000.00

City of Alpharetta

Capital Project July 1, 2003 Skid Loader Engineering & Public Works

Scope

Description: Purchase of a multi-purpose piece of equipment that reduces the amount of equipment on a jobsite

Financial Impact: Currently this equipment is rented as it is needed. As the City grows, it will be more efficient and cost effective to own equipment rather than continue to rent.

Financial Status

Projected Costs: \$70,000.00

Funding Source:

Local: \$70,000.00

Bond:

Federal:

External:

Balance: \$70,000.00

City of Alpharetta

Capital Project July 1, 2003 Traffic Sign Replacement Engineering & Public Works

Scope

Description: Ongoing program to inventory street signs within the City and replace signs which do not meet MUTCD standards or need repair. Also replacing speed limit signs to meet ordinance revisions.

Financial Impact: Standard street signage/repair will potentially reduce property/life loss, thereby, reducing City liability.

Financial Status

Projected Costs:	\$50,000.00
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Funding Source:	
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Local:	\$50,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$50,000.00
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City of Alpharetta

Capital Project July 1, 2003 Traffic Control Equipment Engineering & Public Works

Scope

Description: Ongoing project for traffic signal repair throughout the City.

Financial Impact: Ongoing maintenance and repair of traffic signal equipment reduces the need for replacement and extends the use of existing equipment.

Financial Status

Projected Costs: \$200,000.00

Funding Source:

Local: \$200,000.00

Bond:

Federal:

External:

Balance: \$200,000.00

City of Alpharetta

Capital Project July 1, 2003 Striping Engineering & Public Works

Scope

Description: Annual contract for ongoing pavement striping and marking of City streets.

Financial Impact: Proper striping and street marking will potentially reduce property/life loss and thereby, reduce City liability.

Financial Status

Projected Costs: \$200,000.00

Funding Source:

Local: \$200,000.00

Bond:

Federal:

External:

Balance: \$200,000.00

City of Alpharetta

Capital Project July 1, 2003 Milling & Resurfacing Engineering & Public Works

Scope

Description: Annual contract for ongoing surfacing, milling, and resurfacing of City streets, roadways, and miscellaneous parking areas. All roads in the City are assessed and ranked to determine priority.

Financial Impact: Ongoing maintenance of City streets, roadways, and parking areas reduces the need for major repairs and extends the use of existing infrastructure.

Financial Status

Projected Costs: \$452,000.00

Funding Source:

Local: \$452,000.00

Bond:

Federal:

External:

Balance: \$452,000.00

City of Alpharetta

Capital Project July 1, 2003 Roof Replacements Engineering & Public Works

Scope

Description: Replacement of five roofs including four Fire Stations and the E-911 Center. These existing roofs have exceeded their useful life and need replacement to avoid future property damage from weather.

Financial Impact: Timely replacement of facility roofs will reduce the risk of danger to interior infrastructure, equipment, and inventory.

Financial Status

Projected Costs: \$170,000.00

Funding Source:

Local: \$170,000.00
Bond:
Federal:
External:

Balance: \$170,000.00

City of Alpharetta

Capital Project July 1, 2003 IT Strategic Plan Technology Services

Scope

Description: Due to the fast pace of technology, a formal plan is needed to guide Alpharetta for the next five years. This initiative would pay an outside consultant to interview City departments, look at the City's existing infrastructure, take into account emerging technologies and trends and develop an I.T. roadmap for the City.

Financial Impact: Successful implementation of an I.T. Strategic Plan will provide a structure for future technology purchases and will provide stronger decision making tools and facilitation of system integration.

Financial Status

Projected Costs: \$100,000.00

Funding Source:
Local: \$100,000.00
Bond:
Federal:
External:

Balance: \$100,000.00

City of Alpharetta

Capital Project July 1, 2003 Tornado Warning Sirens Fire

Scope

Description: Installation of two warning sirens in the following locations. North Farm Subdivision as discussed at the Homeowner's association meeting and Windward Parkway at Georgia 400 area for coverage of the new Marta park and ride lot as well as commercial businesses in the area.

Financial Impact: The additional warning siren will potentially save lives, property, and reduce liability. The maintenance of the additional warning siren will be integrated into the Fire Department current siren maintenance program.

Financial Status

Projected Costs:	\$30,000.00
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Funding Source:	
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Local:	\$30,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$30,000.00
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City of Alpharetta

Capital Project July 1, 2003 Air Packs Fire

Scope

Description: Replacement of 26 non-repairable air packs that no longer meet NFPA standards and purchase of 26 spare air bottles.

Financial Impact: Fully functional air packs reduces the exposure of City Fire personnel to work place injuries, therefore reducing potential workers compensation claims.

Financial Status

Projected Costs:	\$90,000.00
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Funding Source:	
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Local:	\$90,000.00
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Bond:	
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Federal:	
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External:	
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Balance:	\$90,000.00
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FLEET ACQUISITIONS

Current Year – Fleet

Police

Replacement Vehicles (15)	Replacement	\$358,309
BMW Motorcycles (4)	Replacement	\$72,000

Fire

4x4 SUV	Replacement	\$30,000
Truck Fund	Replacement	\$200,000

Community Development

Pickup Trucks (4)	Replacement	\$100,000
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City of Alpharetta

Fleet Request July 1, 2003 Vehicle Replacement Program City Wide

Scope

Description: City-wide annual vehicle replacement program.

Financial Impact:

Community Development – 4 Pick-up trucks	\$100,000.00
Fire – 4x4 SUV	\$30,000.00
Fire – Replacement Truck Fund	\$200,000.00
Police – 15 Patrol Cars	\$358,309.00
Police – 4 BMW Motorcycles	\$72,000.00

Financial Status

Projected Costs:	\$760,309.00
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Funding Source:	
Local:	\$760,309.00
Bond:	
Federal:	
External:	

Balance:	\$760,309.00
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DEBT SERVICE

Tab Sheet

DEBT SERVICE FUNDS

Statement of Purpose:

The Governmental Accounting Standards Board's Codification, Section 1300.107, establishes the debt service fund type "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest." The Debt Service Fund uses the modified accrual basis of accounting and budgeting.

Current Funds:

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years. The City currently has four outstanding general obligation bonds, and one note. The City retired all Capital Lease obligations in Fiscal Year 2003. Details on all categories are provided below.

The Legal Debt Limit for the City is \$291,492,045, with current outstanding debt representing 16% of capacity (computation included within the appendix of this document for reference). By state law, all general obligation bonds must have voter approval prior to issuance and have a repayment of 40 years or less. The City has complied with these, as well as all laws, as they relate to the issuance of debt. In addition, internal policy on debt issuance has been included within the "Financial Policies" section of this document.

The City acknowledges that current debt structures escalate debt repayments through fiscal year 2011, requiring over \$7.6 million in resources. As a part of our refunding plan, the City has been able to accumulate a fund balance within the Debt Service fund over the last three fiscal years, which will be used to offset the escalation. In addition, Council has acknowledged the need to sparingly reduce the millage rate due to future needs. Potentially, the millage rate may need to increase in order not to jeopardize services. Further, inter-fund transfers from the Impact Fee Fund have been used to subsidize the repayment of debt. During fiscal year 2003 a refunding was accomplished providing a substantial saving, however, all other bonds are non-callable.

General Obligation Bonds

The City issues general obligation bonds to provide for the acquisition and construction of major facilities, and infrastructure. General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 25-year serial bonds, except for refunding issues, with equal amounts of principal maturing each year.

DEBT SERVICE FUNDS**(Continued)**

The following bonds are outstanding for which the city has responsibility to repay from this fund:

<u>Bond</u>	<u>Issue Amount</u>	<u>Outstanding Principal June 30, 2003</u>
2003 General Obligation Refunding Bonds Issued February 20, 2003 bearing interest rates of 2.0% to 4.375% payable on May 1, and November 1, serially until fiscal year 2012.	\$13,000,000	\$12,785,000
1998 General Obligation Bond Issued March 11, 1988 bearing interest rates of 3.9% to 5% payable on May 1 and November 1, serially until fiscal year 2013.	\$24,900,000	\$23,150,000
1995-A General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.5% to 5.6% payable on May 1 and November 1, serially to fiscal year 2012.	\$17,000,000	\$725,190 Remainder refunded with 2003 Bond
1995-B General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.0% to 5.15% payable on May 1, and November 1, serially to fiscal year 2012.	\$2,575,000	\$995,000
1992 General Obligation Bond Issued March 1, 1992 bearing interest rates of 3.5% to 6.5% payable on May 1, and November 1, serially to fiscal year 2010.	\$ 19,000,000	\$11,245,000
Total Outstanding		<u>\$48,900,190</u>

Water Revenue bonds were issued in 1999; however, based upon generally accepted accounting principles, the repayment of interest and principal is recorded within the Water System Enterprise Fund.

Note Obligations

During fiscal year 1999, the Development Authority of Alpharetta entered into an agreement with Georgia State University Foundation to construct an education facility. As a result, the Authority issued a 20-year revenue bond. The City has a contract with the Development Authority in which it is obligated to pay 16.5% of the total principal and interest payments. The bond, issued on September 1, 1998 is payable on May 1 and November 1, serially to fiscal year 2019.

DEBT SERVICE FUNDS**Continued**

The annual requirements to the City's agreement with the Development Authority for repayment of this bond as of June 30, 2003 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$70,950	\$68,121	\$139,071
2005	\$74,250	\$65,344	\$139,594
2006	\$76,725	\$62,419	\$139,144
2007	\$80,025	\$59,342	\$139,367
Thereafter	<u>\$1,271,325</u>	<u>\$387,847</u>	<u>\$1,659,172</u>
	<u>\$1,573,275</u>	<u>\$643,073</u>	<u>\$2,216,348</u>

Statistics:

	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2002</u>
Rollback Millage Rate	7.00	7.23
General Government	4.75	4.90
Bonded Debt	2.25	2.33

DEBT RETIREMENT SCHEDULE (IN SUMMARY) FOR FUTURE FISCAL YEARS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 4,309,250	\$ 2,194,916	\$ 6,504,166
2006	4,856,725	2,007,637	6,864,362
2007	5,405,025	1,804,148	7,209,173
2008	6,048,325	1,535,651	7,583,976
2009	6,366,625	1,230,334	7,596,959
2010	6,714,925	903,320	7,618,245
2011	7,083,225	554,866	7,638,091
2012	5,032,350	238,473	5,270,823
Thereafter	<u>\$ 820,875</u>	<u>\$ 144,159</u>	<u>\$ 965,034</u>
Total	\$ 46,637,325	\$ 10,613,504	\$ 57,250,829

FINANCIAL SERVICES - DEBT SERVICE

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
AD VALOREM TAXES	\$ 5,249,167	\$ 5,288,047	\$ 5,347,941	\$ 5,949,566	\$ 6,356,362
O/T FROM IMPACT FEES	\$ 2,183,308	\$ 1,100,000	\$ 785,000	\$ 505,000	\$ 455,000
OTHER	\$ 58,464	\$ 317,369	\$ 62,200	\$ 64,600	\$ 68,000
TOTAL DEBT SERVICE FUND	\$ 7,490,939	\$ 6,705,416	\$ 6,195,141	\$ 6,519,166	\$ 6,879,362

Expenditures by Department:

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROPOSED FY 2005	PROPOSED FY 2006
BOND PRINCIPAL	\$ 2,521,000	\$ 3,178,475	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725
LEASE PURCHASE PRINCIPAL	\$ 758,315	\$ 568,492	\$ -	\$ -	\$ -
INTEREST	\$ 2,445,663	\$ 2,793,449	\$ 2,379,191	\$ 2,194,916	\$ 2,007,637
ADMINISTRATIVE CHARGES	\$ 3,110	\$ 165,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL DEBT SERVICE FUND	\$ 5,728,088	\$ 6,705,416	\$ 6,195,141	\$ 6,519,166	\$ 6,879,362

ENTERPRISE FUNDS

Tab Sheet

ENTERPRISE FUNDS

Statement of Purpose:

According to the Governmental Accounting Standards Board's Codification, Section 1300.109, enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Government should apply each of these criteria in the context of the activity's principal revenue sources.

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)
- b. Laws or regulations required that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

All Enterprise Funds use the accrual basis of accounting and budgeting.

Current Funds:

Water System Fund: Established to account for the operation of the City's water system, a self-supporting activity which renders services on a user charge basis to residents and businesses located in Alpharetta. Operationally, divisions of both the Public Works and Finance Departments manage this system. The City is a reseller of water purchased directly from Fulton County, and does not own or maintain any water treatment plant. Sanitary sewer is provided using the same means. Revenues collected for this service are paid to Fulton County for costs associated with processing and treatment.

Solid Waste Fund: This fund records the transactions, revenue earned and expenses incurred, in association with providing residents with garbage collection services. Services are provided on a user charge basis and managed through an independent company under contract with the City. Operationally, Finance Department manages this system including, billing and collections of services provided to citizens.

WATER FUND**SUMMARY****Revenues by Category:**

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
CHARGES FOR SERVICE	\$ 3,925,070	\$ 3,895,208	\$ 3,542,572	\$ 3,588,580	\$ 3,607,024
OTHER	\$ 36,746	\$ 42,000	\$ 22,013	\$ 23,216	\$ 24,754
TOTAL WATER FUND	\$ 3,961,816	\$ 3,937,208	\$ 3,564,585	\$ 3,611,796	\$ 3,631,778

Expenditures by Department:

DEPARTMENT	ACTUALS FY2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
NON-DEPARTMENTAL	\$ 319,915	\$ 383,000	\$ 389,000	\$ 393,400	\$ 395,072
FINANCIAL SERVICES	\$ 401,620	\$ 488,328	\$ 329,650	\$ 339,855	\$ 351,569
ENGINEERING / PUBLIC WORKS	\$ 3,415,595	\$ 3,065,880	\$ 2,845,935	\$ 2,878,541	\$ 2,885,137
TOTAL WATER FUND	\$ 4,137,130	\$ 3,937,208	\$ 3,564,585	\$ 3,611,796	\$ 3,631,778

City of Alpharetta

WATER FUND

(Continued)

Water Fund
Non-Departmental

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
DEPRECIATION EXPENSE	\$ 226,831	\$ 296,000	\$ 310,000	\$ 322,400	\$ 332,072
BOND INTEREST	\$ 93,084	\$ 87,000	\$ 79,000	\$ 71,000	\$ 63,000
TOTAL	\$ 319,915	\$ 383,000	\$ 389,000	\$ 393,400	\$ 395,072

City of Alpharetta

FINANCIAL SERVICES – Water Fund

A division of the Finance Department, the Utilities team is responsible for customer service, billing, receipting, and administration of the financial aspects of the water system.

Mission Statement:

The mission of the Department of Finance is to plan, receive, monitor, safeguard, invest, account for and expend the financial resources of the City of Alpharetta in the highest legal, ethical, moral, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

Goals and Objectives:

The Utilities operation resides within the Department of Finance, servicing as one of four operating units of that department. Goals and Objectives for this department include those disclosed for the Department of Finance earlier within this document. In addition, several projects are slated for fiscal year 2004 and include:

- Addition of HCH/Direct Debit for Utility Customers
- Installation of Radio Read Meters;
- Completion of water study/system evaluation;
- Mapping of all distribution lines and systems used by the City; and
- Evaluation of business objectives and purposes, including the publishing of a business plan.
- Ability to pay Property Taxes via the internet

During fiscal year 2003, the Finance Department, in joint cooperation with Engineering & Public Works began the installation of the radio read system. This system was designed to reduce the labor associated with taking the meter reads by installing a device that transmits the number to a receiver via radio frequency. The teams have been successful in installing and operating this system, and plan on its expansion in fiscal year 2004.

Employee Summary:

FISCAL YEAR:	1998	2000	2001	2002	2003	2004 Proposed
	3	3	4	10	10	4

FINANCIAL SERVICES – Water Fund**(Continued)**Water Fund
Finance / Utility

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 309,230	\$ 429,840	\$ 229,235	\$ 239,440	\$ 251,154
Professional Development	\$ 1,594	\$ 4,390	\$ 7,460	\$ 7,460	\$ 7,460
Professional Fees	\$ 13,888	\$ 7,447	\$ 32,985	\$ 32,985	\$ 32,985
Equipment R & M	\$ -	\$ 450	\$ 950	\$ 950	\$ 950
Vehicle R & M	\$ 42	\$ 612	\$ 4,100	\$ 4,100	\$ 4,100
Maintenance Contracts	\$ 668	\$ -	\$ -	\$ -	\$ -
Travel	\$ 486	\$ 2,948	\$ 1,825	\$ 1,825	\$ 1,825
General Supplies	\$ 35,199	\$ 26,707	\$ 48,095	\$ 48,095	\$ 48,095
Non-recurring Expenditure	\$ 360	\$ 603	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 40,153	\$ 15,331	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 401,620	\$ 488,328	\$ 329,650	\$ 339,855	\$ 351,569

City of Alpharetta

ENGINEERING & PUBLIC WORKS – Water Fund

Mission Statement:

The Engineering / Public Works Water Division is dedicated to ensure that the City of Alpharetta's water distribution system is continuously monitored and maintained so that the citizens of Alpharetta are guaranteed good, clean and healthy potable water.

Goals and Objectives:

- Repair and maintain the City's water distribution system.
- Administer water line installation projects.
- Promptly assist customers with water problems and/or questions relating to the water system.
- Ensure timely completion of repairs on work projects so that the disruption of customer's service is minimal.

Employee Summary:

FISCAL YEAR:	1998	1999	2000	2001	2002	2004 Proposed
	10	10	11	10	7	4

City of Alpharetta

ENGINEERING & PUBLIC WORKS – Water Fund

(Continued)

Water Fund
Water Operations

ACCOUNT DESCRIPTION	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ 457,479	\$ 410,630	\$ 284,326	\$ 289,541	\$ 296,137
Professional Development	\$ 1,413	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
Professional Fees	\$ 13,418	\$ 17,000	\$ 6,500	\$ 6,500	\$ 6,500
Equipment R & M	\$ 229	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Vehicle R & M	\$ 18,011	\$ 17,000	\$ 20,000	\$ 20,000	\$ 20,000
Advertising	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Travel	\$ 1,101	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
General Supplies	\$ 62,846	\$ 52,000	\$ 55,000	\$ 55,000	\$ 55,000
Supplies/Food	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Water Purchases	\$ 1,006,909	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000
Sewer Purchases	\$ 1,767,970	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Machinery & Equipment	\$ 86,219	\$ 65,500	\$ 17,609	\$ -	\$ -
Water Line Improvements	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
Total	\$ 3,415,595	\$ 3,065,880	\$ 2,845,935	\$ 2,878,541	\$ 2,885,137

City of Alpharetta

SOLID WASTE FUND

SUMMARY

Revenues by Category:

CATEGORY	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
CHARGES FOR SERVICE	\$ 1,622,493	\$ 1,531,101	\$ 1,671,937	\$ 1,721,922	\$ 1,756,168
OTHER INCOME	\$ 11,985	\$ 10,500	\$ 15,426	\$ 11,300	\$ 14,750
GENERAL FUND SUBSIDY	\$ 175,000	\$ 60,000	\$ -	\$ -	\$ -
TOTAL SOLID WASTE FUND	\$ 1,809,478	\$ 1,601,601	\$ 1,687,363	\$ 1,733,222	\$ 1,770,918

Expenditures by Department:

Solid Waste
Financial Services

DEPARTMENT	ACTUALS FY 2002	REVISED BUDGET FY 2003	RECOMMENDED FY 2004	PROJECTED FY 2005	PROJECTED FY 2006
Salaries / Benefits	\$ -	\$ -	\$ 67,276	\$ 68,014	\$ 68,973
Professional Development	\$ -	\$ -	\$ 970	\$ 970	\$ 970
Professional Fees	\$ 1,659,048	\$ 1,601,601	\$ 1,618,592	\$ 1,663,713	\$ 1,700,450
Travel	\$ -	\$ -	\$ 225	\$ 225	\$ 225
General Supplies	\$ -	\$ -	\$ 300	\$ 300	\$ 300
Total Solid Waste Fund	\$ 1,659,048	\$ 1,601,601	\$ 1,687,363	\$ 1,733,222	\$ 1,770,918

Employee Summary:

FISCAL YEAR:	1998	1999	2000	2001	2002	2004 Proposed
	0	0	0	0	0	1.5

GLOSSARY

Tab Sheet

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

ACCRUAL ACCOUNTING

Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

**ADOPTED (APPROVED)
BUDGET:**

The funds appropriated by the City Council at the beginning of the year.

AD VALOREM TAX:

A tax based on the value of property

APPROPRIATION:

An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION:

The value placed on property for purposes of taxation. The City of Alpharetta accepts Fulton County's assessment of real and personal property at 100% of fair market value.

BOND:

A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

BUDGET:

The financial plan for the operation of a department, program or project for the current year or for the duration of the project. *see page 131 for State definition

BUDGET AMENDMENT:

The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

BUDGET CALENDAR:

The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION:

The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET OFFICER:

"Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET ORDINANCE:

"Ordinance," or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD:

Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGETARY CONTROL:

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL OUTLAY:

An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$1,000 are not considered capital outlay.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

CAPITAL PROJECTS:

Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks. *see page 131 for State definition

CASH BASIS ACCOUNTING:

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CONTINGENCY:

Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

DEBT SERVICE FUND:

The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically Bond issues. *see page 131 for State definition

DEPARTMENT:

A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

ENCUMBRANCE:

A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND:

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services. *see page 131 for State definition

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

EXPENDITURE/EXPENSE:

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

"Expenditure" applies to Governmental Funds, and **"Expense"** to Proprietary Funds.

FIDUCIARY FUND:

Fiduciary Fund means those trust and agency funds used to account "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL YEAR;

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year. *see page 131 for State definition

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:
(Undesignated and
Unreserved):**

Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND BALANCE

Refers to the excess of assets over liabilities

City of Alpharetta

(Designated or Reserved):

and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

**FUND BALANCE
(Carried Forward):**

Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GENERAL FUND:

General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS:

Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GOALS:

A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY:

Governing authority means that official or group of officials responsible for governance of the unit of local government.

GOVERNMENTAL FUNDS:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

LEGAL LEVEL OF CONTROL:

Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority

of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

MILLAGE RATE:

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL ACCOUNTING:

A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OBJECTIVES:

Unambiguous statements of performance intentions expressed in measurable terms.

OPERATING BUDGET:

The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

PERFORMANCE INDICATORS:

Special quantitative and qualitative measure of work performed as an objective of a department.

PROPRIETARY FUNDS:

Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

RETAINED EARNINGS:

A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

RESERVE:

An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

REVENUE:

Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS:

Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SINKING FUND:

A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND:

A fund in which the revenues are designated for use for specific purposes or activities. *see page 131 for State description

TAX DIGEST:

Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

(continued)

UNIT OF LOCAL GOVERNMENT:

Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

WORKING CAPITAL:

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

APPENDIX

Tab Sheet

Georgia Law on Local Government Budgets

36-81-2. Definitions.

Statute text

As used in this article, the term:

- (1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- (2) "Budget officer" means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
- (3) "Budget ordinance," "ordinance," or "resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- (4) "Budget period," means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- (5) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- (6) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- (7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.
- (8) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

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- (9) "Fiscal Year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any.
- (10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.
- (11) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.
- (12) "Governing authority" means that official or group of officials responsible for governance of the unit of local government.
- (13) "Internet service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.
- (14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
- (15) "Special Revenue Fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.
- (16) "Unit of local government," "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.

- (a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

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- (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.
 - (2) Each unit of local government shall adopt and operate under a project-length-balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-length balanced budget shall appropriate total expenditures for the duration of the capital project.
 - (3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.
 - (4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.
- (c) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.
- (d) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:
- (1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;
 - (2) Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer; and
 - (3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.
- (e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to

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final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

- (f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4. Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.

- (a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.
- (b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5.

- (b) Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

- (a) By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.
- (b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does

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not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

- (c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.
- (d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.
- (e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.
- (g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.
- (h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

36-81-6. Adoption of budget ordinance or resolution; form of budget.

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- (a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.
- (b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

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Computation of Legal Debt Margin

Assessed Value		\$ <u>2,914,920,455</u>
Debt Limit 10% of Assessed Value		291,492,045
Amount of Debt Applicable to Debt Limit		
Total General Bonded Debt	48,900,190	
Less Amount Available for Repayment of Bonds	<u>2,260,946</u>	<u>46,639,244</u>
Legal Debt Margin		\$ <u>244,852,801</u>

Percentage Ratios:	
Legal Debt Margin	100.00
Debt Application to Debt Limit	<u>16.00</u>
Legal Debt Margin	<u>84.00</u>

Source: Fulton County Tax Assessors Office and Financial Services Department, using the non-certified digest for tax year 2003 (fiscal year 2004) and available fund balance as audited in the Comprehensive Annual Financial Report for June 20, 2002.

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ALPHARETTA CONVENTION & VISITORS BUREAU ANNUAL OPERATING BUDGET JULY 1, 2003 – JUNE 30, 2004

Interest Income	\$	1,400	
Rental Income (20 North Main)	\$	12,600	
Advertising	\$	60,000	
TOTAL INCOME	\$	1,071,023	\$ 1,071,023

EXPENSES

Advertising	\$	64,168	
Accounting & Legal Fees	\$	9,600	
Computer Equipment	\$	2,230	
Computer Software	\$	7,689	
Contingency Fund	\$	14,000	
Insurance	\$	3,040	
Meeting Expenses	\$	14,000	
Membership Dues & Subscriptions	\$	10,340	
Office Equipment/Leases	\$	13,405	
Office Rent (Utilities, Cleaning, Security	\$	93,225	
Office Supplies/Furniture	\$	10,850	
Postage & Shipping	\$	3,600	
Premiums/Gifts/Retail	\$	10,373	
Printing/Production	\$	48,500	
Public Relations	\$	250	
Salary & Benefits	\$	587,175	
Sponsorships & Events	\$	12,800	
Telephone & ISP	\$	16,380	
Tradeshows & Conference Fees	\$	40,450	
Travel & Entertainment (local)	\$	3,300	
BUREAU TOTAL EXPENSES	\$	965,375	\$ 965,375

WELCOME CENTER EXPENSES

Rent & Utilities (20 North Main)	\$	40,800	
Cleaning Service	\$	1,500	
Downtown Alpharetta Business Assoc.	\$	40	
Events	\$	1,450	
Extermination	\$	320	
Office Supplies	\$	1,200	
Office Furniture	\$	1,800	
Parking	\$	2,400	
Postage	\$	8,050	
Staff Salary & Benefits	\$	41,700	
Volunteers	\$	700	
Telephone & ISP	\$	4,020	
Shipping/Fed Ex/Bulk/Courier	\$	1,200	
Pitney Bowes W.C. Postage Meter	\$	328	
Pitney Bowes Weight Machine	\$	65	
Business License	\$	75	
WELCOME CENTER TOTAL EXPENSES	\$	105,648	\$ 105,648

TOTAL EXPENSES			\$ 1,071,023
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